

MOULTONBOROUGH, NH

2015

ANNUAL REPORT



**ANNUAL REPORT
OF THE
OFFICERS
OF THE
TOWN OF MOULTONBOROUGH**

Fiscal Year Ending December 31, 2015

This is to certify that the information contained in this report, taken from our Official Records, is complete to the best of our knowledge and belief.

Christopher P. Shipp, Chairman
Russell C. Wakefield
Paul T. Punturieri
Josiah H. Bartlett
Jean M. Beadle
BOARD OF SELECTMEN

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Dedication



In the spirit of friendship, goodwill and community, be you seasonal, summer, and year round or part time, we are honored to dedicate Moultonborough's 2015 Annual Report to you, the people of Moultonborough.

TOWN OFFICERS

Representatives to the General Court

State Senate – District 3

Jeb Bradley

Carroll County District 4

Glenn Cordelli

Karel Crawford

Donald Wright (District 8)

Board of Selectmen

Christopher P. Shipp, Chair, 2016

Russell C. Wakefield, 2017

Paul T. Punturieri, 2017

Josiah H. Bartlett, 2018

Jean M. Beadle, 2018

Tax Collector

Susette M. Remson, 2017

Ashley Pouliot, Deputy Tax Collector

Jennifer Martel, Office Clerk

Town Clerk

Barbara E. Wakefield, 2017

Kathleen E. Remson, Deputy Town Clerk

Lianne Dionne, Office Clerk

Treasurer

Laura Hilliard, 2018

Judy Christensen, Deputy Treasurer, 2018

Moderator

Jerry D. Hopkins, 2016

Supervisors of the Checklist

Cheryl Kahn, Chair, 2020

Sally Carver, 2016

Laurie Whitley, 2018

Trustees of Trust Funds

Paul Ardito, Chair 2016

John H. Porter Jr., 2017

Paul Daisy, 2018

Donald Margeson, Alt. 2015

Planning Board

Josh Bartlett, Chair, 2016 (resigned 3/15)

Scott Bartlett, Chair, 2017

Rich Kumpf, Vice Chair, 2017

Joanne Farnham, 2018

Kevin Quinlan, 2018

Ed Charest, 2016

Russell Wakefield, BoS. Rep.

Al Hoch, Alt. 2018

Kathi Margeson, Alt., 2017 (resigned 7/15)

Zoning Board of Adjustment

Robert Stephens, Chair, 2017

Russell Nolin, Vice Chair, 2017

Ken Bickford, 2016

Joseph Crowe, 2015

Robert Zewski, 2018

Robert St. Peter, 2018

Jerry D. Hopkins, Alt., 2017

Paul Onthank, Alt., 2017

Richard Jenny, Alt., 2016

Nick DeMeo, Alt., 2017

Library Trustees

Laurie Whitley, Chair, 2016

Paul T. Smith, Vice Chair, 2017

Barbara Sheppard, 2016

Susan Bucknam, Treasurer, 2016

Carol Bamberry, Asst. Treasurer, 2018

Deborah (Fox) Smith, Secretary, 2017

Meg Greenbaum, 2018

Richard Geden, Alt., 2016

Ginny Gassman, Alt. 2016

Ed Harrington, Alt., 2016

Barbara Putnam (term ended 3/15)

Roger Simpson (term ended 3/15)

Town Administrator

Carter Terenzini (resigned 4/1/15)

Walter P. Johnson (9/8/15 – present)

Carol Granfield, Interim (4/1/15 – 9/8/15)

Finance & Personnel

Heidi A. Davis, Director

Carol Fucarile, Executive Assistant

Hope Kokas, Admin. Assistant

Alison Kepple, Admin. Assistant

Melissa Taylor, File Clerk

Assessor

Gary Karp

Human Services Officer

Rae Marie Davis

Office of Development Services

Bruce W. Woodruff, Town Planner
Donald Cahoon, Code & Health Officer Bonnie Whitney, Admin. Assistant

Fire Department

David R. Bengtson, Fire Chief
Brian Searles, Firefighter/EMT-I Adam Gravelle, Firefighter/AEMT
Wendy Smith, Office Clerk

Department of Public Works

Highway Department

Scott D. Kinmond, Highway/Road Agent/Director 2018
Edwin A. Wakefield, Foreman Angela Hoyt, Office Clerk
Peter W. Beede, Sr. William F. Dow
Craig Dunn James A. Nave
Richard Martel Andy Wolanek
Colin Weeks P/T Jonathan Wright P/T

Facilities & Grounds Maintenance

Michael Kepple, Team Leader
Dennis Emerton, P/T Kevin Smith, Seasonal
Wallace A. "Andy" Daigneau (resigned 9/15)

Waste Management Facility

Scott Greenwood (resigned 4/15)
Dennis W. King, Co-Supervisor Richard L'Etoile
Ken Filpula, Co-Supervisor Robert O'Neil, P/T
Ralph Mitchell, P/T Ken Kasarjian, P/T
Reece Werren, P/T Bruce Purinton, P/T
Nick Bassett, P/T

Cemetery Maintenance (Seasonal)

Rich Lavoie Jack Maher

Recreation Department

Donna J. Kuethe, Director
Dan Sturgeon, Assistant Director Donna Tatro, Program Coordinator
Mary Bengtson, Office Clerk

Police Department

Chief, Leonard J. Wetherbee, Jr.

Sgt. Peter W. Beede, Jr.	Officer Michael Bagan
Sgt./Prosecutor Scott J. Fulton	Officer Elysha Pare
Sgt. Jason F. Boucher	Officer William Gillis, Jr. (P/T)
Detective Peter C. John	Officer (Vacant Position)
Det. Stephen M. Kessler (resigned 1/22/15)	Executive Assistant Virginia R. Welch
M.P.O./S.R.O. Jody C. Baker	Communications, Linda G. Eldridge
M.P.O. Colin D. LeBlanc (resigned 8/2/15)	Communications, Kathleen M. Lord
M.P.O. Jared L. Beaulieu	Communications, Wayne A. Black
Officer James M. Quinlan (resigned 12/21/15)	Communications, Samantha MacMillan
Officer Katherine H. Melanson	Communications, Karen Jones

Moultonborough Public Library

Nancy J. McCue, Library Director

Jane P. Rice, Asst. Librarian	Sharon Gulla, Children's Librarian
Susan Stokes, Associate	Linda Nolin, Associate
AnneMarie Welch, PT Associate	Sharon Gulla, PT Associate

Advisory Budget Committee

Amanda Bergquist, Chair CPA

Alan Ballard	Kathy Garry, School Board Rep.
Jean Beadle, BoS Rep.	Cody Gray
Linda Murray, Alt.	

BroadBand Working Group

Carter Terenzini	Bruce Woodruff
Joe Cormier	Richard Kumpf
Scott Bartlett	Jean Beadle
Charles Connell	Bill Gassman

Capital Improvement Program Committee

Jordan Prouty, Chair

Alan Ballard, ABC Rep.	Josh Bartlett, BoS Rep.
Robert Goffredo, Clerk (resigned 7/15)	Paul T. Punturieri, BoS Rep., Alt.
Enid Burrows, Clerk, Alt.	Fred Malatesta
Joanne Farnham, Planning Board Rep.	Heidi Davis, Ex-Officio
Bruce W. Woodruff, Ex-Officio	

Community Garden

Ken Kasarjian, Chair

Richard Creelman	Bruce Glaski
Bob Goffredo	Bob Wallace

Conservation Commission

Marie Samaha, Chair

Bill Gassman, Secretary	Robert Patenaude
Scott Bartlett, Planning Board Liaison	John Oliver
Edward Harrington	Jim Nelson, Alt.
Brian Sanford, Alt.	

Heritage Commission

Cristina Ashjian, Chair, 2018

Joel Mudgett, BoS Rep. (until 3/15)	Edward Charest, 2017
Jean Beadle, Secretary and BoS Rep. (from 3/15), 2018	
Norman E. Larson, 2017	

Inspectors of Election/Ballot Clerks

Anita Blood	Harry Blood
Mary Hart	Sara M. Richardson
Marie Samaha	Fran Mudgett

Joint Inter-Municipal Ambulance Service Board

Charley Hanson, Center Harbor, Chair

Ken Ballance, Center Harbor	Lois Brunelle, Sandwich
Arthur "Fritz" Kerr, Sandwich	Phil Warren, Meredith
Joel F. Mudgett, Moultonborough (until 3/15)	(1) Vacant, Meredith
Christopher P. Shipp, Moultonborough (as of 3/15)	
David Bengtson, Moultonborough Secretary	

Joint Loss Management Committee

David Bengtson, Chair

Ken Filpula, Vice Chair	W.A. Daigneau (resigned 10/15)
Scott Fulton	Daniel Sturgeon
Carol Fucarile	Walter Johnson
Leonard Wetherbee, Jr.	Scott Kinmond (resigned 12/15)
Angela Hoyt (as of 12/15)	

Master Plan Implementation Committee

Paul T. Punturieri, Chair, former Planning Board Rep.

Kathy Garry, SAU 45 Rep.	Robert Patenaude, Concom Rep.
Cristina Ashjian, Heritage Comm. Rep.	Joanne Farnham, Planning Board Rep.
(3) Vacant	

Master Plan Steering Committee

Kevin Quinlan, Planning Board	Josh Bartlett, BoS
Brian Sanford, Conservation Commission	Norman Larson, Heritage Commission
Paul Punturieri, MPIC	

Milfoil Committee

Karin Nelson, Chair

Ginny Gassman, Secretary

Paul Daisy

Beverly Nelson

Tracy Waterman, Alt.

Paul Ardito

Al Hoch

Scott Bartlett

David Joyce, Alt.

**Milfoil Committee (IMA) Moultonborough, Tuftonboro, Wolfeboro
(Committee discharged 9/3/15)**

Bill Marcussen, Tuftonboro Milfoil Comm., Chair

Carter Terenzini, Moultonborough, Clerk

Ken Marchner, Wolfeboro

Karin Nelson, Moultonborough, Alt.

David Owen, Wolfeboro Town Mgr., Alt

Daniel Duffy, Tuftonboro BoS

Linda Murray, Wolfeboro BoS

Scott Bartlett, Moultonborough

Steve Wingate, Tuftonboro, Alt.

Municipal Records Committee

Barbara Wakefield, Chair

Susette Remson, Vice Chair & Secretary

Laura Hilliard

Gary Karp

Heidi Davis

Recreation Advisory Board

Carla Taylor, Chair

Celeste Burns, Vice Chair & Secretary

Matt Swedberg

Jim Duddy, Alt.

Christopher P. Shipp

Al Hume

(1) Vacant

Village Vision Sub-Committee

(Committee discharged 8/6/15)

Ken Bickford, Chair

Christopher P. Shipp, BoS Rep.

Richard Murphy, Property Owner

Joanne Coppinger, Citizen at Large

Beverly Nelson, Citizen at Large, Alt.

Cristina Ashjian, Heritage Comm. Rep.

Bruce Worthen, Heritage Comm. Rep.

Stephen Holden, Business Owner

Josh Bartlett, Planning Board

Al Hume, Citizen at Large, Alt.

Board of Selectmen

On behalf of the Moultonborough Board of Selectmen, I respectfully submit the Chairman's Report.

I would like to start by welcoming our two newest members to the Board of Selectmen. Josiah H. "Josh" Bartlett and Jean M. Beadle were elected to the board in March of 2015. They replaced Joel Mudgett and Jon Tolman. Joel and Jon both served our community very well and we are extremely grateful for their years of service. Paul Punturieri, Russell Wakefield, and I complete the current board. The board members take their responsibilities very seriously. While we may not agree on every issue, I am confident that all members vote with their conscious and in a way that represents their best intent for the town. Every issue that comes before the board is properly analyzed and respectfully debated before any decision is made. In 2015 the board certainly had some important issues to contend with.

Early in the year, we were faced with the resignation of our Town Administrator, Carter Terenzini. Carter served our town faithfully, and we thank him for his service. The departure of our town administrator put us in the unique position of having a more "hands on" role with the day-to-day business of the town. As a "volunteer" board, this presented an interesting set of circumstances. The board adopted a "two pronged" approach to help bridge the gap while it searched for a new town administrator. We enlisted the help of a part-time administrator through Municipal Resources Incorporated. Through MRI, Carol Granfield provided our town with assistance in all administrative areas. Carol was such an integral part of the transition process that I would be remiss if I did not use part of this report to thank her for all she did for us. We also solicited the help of our long-time employee Scott Kinmond. Scott served as an "administrative liaison" for all town employees, and helped address any daily operational issues that arose. Scott's assistance was invaluable, and again, I am very thankful. Carol and Scott worked together as a team while we conducted an extensive search for a new town administrator.

With parameters set by the Board of Selectmen, MRI conducted an exhaustive search for a new town administrator. In a multi-tiered process involving employees, volunteers, and members of the community, a list of dozens of candidates was reduced to three. The three candidates were interviewed by the board and it ultimately chose Walter Johnson to serve our as our new town administrator. Walter has a vast amount of experience in municipal government, both as an elected official and as a town administrator. Before coming to Moultonborough, Walter served the towns of Holderness and Lisbon. Walter has a skill set and a personal demeanor that we believe will serve our town well as we move into the future. Although we spent an exorbitant amount of time addressing the town administrator's position, through a team effort, no other areas of the town were neglected.

While we are not "micro-managers" the board recognizes that we are ultimately responsible for being good stewards of Moultonborough's tax dollars. With that thought in mind, our members not only serve on the Board of Selectmen, but we also serve on numerous other town boards and committees, including the Advisory Budget Committee, the Planning Board, the Capital Improvements Planning Committee, the Village Vision Committee, the UNH Feasibility Study Committee, the Broadband Working Group, and the Single Stream Review Committee. While the number of town boards and committees may seem cumbersome at times, the work they do and the information they provide are assets to our community. In January we received the final Recreation Needs and Assessment Report from UNH. This report provided data for the UNH Feasibility Study Committee in conducting its ongoing assessment of Moultonborough's current recreation facilities and needs. In February we received the final report of the Village Vision Committee. The committee was charged with developing a vision for Moultonborough Village and outlining suggestions on how to achieve that vision. Ultimately, some of the recommendations of the committee may be incorporated into our master plan, which is in the process of being updated now. The Broadband Working Group continues their task of assessing and increasing the

“connectivity” of our town. In early 2016, due to the work of the Single Stream Review Committee, we will start single stream recycling at the transfer station. Regardless of their area of expertise, all of our committees are instrumental in making Moultonborough operate more efficiently. In addition to serving on separate committees and boards, we also use other methods to help share responsibility.

We use a “team” approach to keep us well connected to all departments in the town. We assign every town department to one of five functional teams. These teams include public safety, administration and finance, public works, community services, and development services. Each selectman serves as a communication liaison to the departments on their assigned team and brings any issues back to the entire board if needed. This team approach fosters better communication within the town. As we have done in the past few years, once again we held our annual goals retreat. The purpose of the retreat was to outline and prioritize goals for the upcoming year and develop a timeline for implementing those goals. We then held our convention of committees to share our ideas and receive input from other elected and appointed officials in town. We also continue our current practice of holding regular joint meetings with the School Board in order to work together to achieve common goals. Finally, we are doing our best to address the county issues that continue to plague our town.

This report provides a very brief synopsis in regard to the work that is currently being undertaken by the Board of Selectmen. Please trust that the board members are committed to serving the residents and taxpayers of Moultonborough to the best of their ability. We would like to thank you for the opportunity to serve you, and we would also like to thank all of the employees, volunteers, and elected officials that help make Moultonborough an outstanding community.

Respectfully submitted,
Christopher P. Shipp, Chairman

Office of the Town Administrator

It is my honor and pleasure to present to the citizens of Moultonborough my first annual report for 2015. As my tenure as your Town Administrator was just four months at the end of 2015, my report will be brief.

First, I feel very fortunate to have been so warmly welcomed to Moultonborough by the Select Board members, staff and citizens during my first four months. I am very comfortable stating that local government in Moultonborough is managed by a sincere and dedicated group of appointed and elected officials as well as a knowledgeable and capable staff.

I look forward to continuing the great work that began or continued in 2015 including the improvements to the States Landing beach and recreational area, improvements to the recreation facilities at Playground Drive, expanding internet service to under or unserved areas, assisting with moving the Village Vision ideas forward and the development and construction of a new community center if the voters choose to do so at the 2016 Town Meeting.

I also look forward to working with my many new co-workers to better serve the community by developing new and more effective processes and operating procedures resulting in delivering the highest quality service at the best available cost. Some particular areas of focus for 2016 include more effective staff management, energy conservation, efficient records management and finally the development and implementation of a community marketing plan.

I am truly excited to be your new Town Administrator and look forward to a successful and productive 2016. Should you have any questions on our efforts or comments for improvement in our services, please feel free to contact me any time by phone (1-603-476-2347), in person here at Town Hall, or by email at wjohnson@moultonboroughnh.gov.

Respectfully submitted,
Walter P. Johnson, Town Administrator

TOWN OF MOULTONBOROUGH
TOWN MEETING MINUTES
March 10, 2015 – March 14, 2015

Moderator Jerry Hopkins called the Town Meeting to order on March 10, 2015 at 7:00 AM. The meeting was held in the Mel Borrin Training Room at the Moultonborough Public Safety Building. The meeting began by all pledging allegiance to the flag. Mr. Hopkins proceeded to read the town warrant articles 1 through 5 and the school warrant article 1. Ballot voting followed immediately with ballots resulting as follows.

Votes Cast - 698

SELECTMEN FOR (3) THREE YEARS (Vote for not more than 2)

Kelly Marsh	204
John R. Anderson	74
Josh Bartlett	295
Jean Beadle	386
Chuck Connell	294

TREASURER FOR (3) THREE YEARS (Vote for not more than 1)

Laura Hilliard	387
Amanda Bergquist	180

HIGHWAY AGENT FOR (3) THREE YEARS (Vote for not more than 1)

Scott D. Kinmond	593
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TRUSTEE OF TRUST FUNDS (3) THREE YEARS (Vote for not more than 1)

Paul Daisy	543
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LIBRARY TRUSTEES FOR (3) THREE YEARS (Vote for not more than 2)

Meg Greenbaum	535
Carol Bamberry	513

PLANNING BOARD MEMBER FOR (3) THREE YEARS (Vote for not more than 2)

Kevin D. Quinlan	503
Joanne M. Farnham	454

PLANNING BOARD MEMBER FOR (1) YEAR (Vote for not more than 1)

Edward J. Charest	557
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ZONING BOARD MEMBER FOR (3) THREE YEARS (Vote for not more than 2)

Robert W. Zewski	342
Robert St Peter	315
Timothy Tinel	261

ARTICLE 2

Are you in favor of amending Zoning Ordinance Article III, General Provisions as proposed by the Planning Board, by removing the reference for subdivision approval for a second dwelling on one lot and clarifying that the review and approval by the Planning Board involves the applicant certifying that the lot has the required unit density based on soils groups and slopes of the land. The clarification in wording does not change the process that the Board has used and will now meet the wording and intent of Warrant Article 2, passed by the voters at the 2001 Town Meeting. Refer to p. 13 of the Annual Town Report for the year ending December 31, 2001.

(Recommended by Planning Board 6 Yes – 0 No)

YES- 552 NO- 119

ARTICLE 3

Are you in favor of amending Zoning Ordinance Article VII (D), Nonconforming Uses & (E) Nonconforming Structures as proposed by the Planning Board, by removing language that imposes a percentage limitation on the expansion of nonconforming residential uses, when in fact there are no nonconforming residential uses in any zoning district because such uses are allowed in every zone. The change also clarifies that nonconforming residential structures (because of changes in dimensional requirements like setbacks) may be expanded within the setbacks within specific guidelines and to certain limitations (20% maximum of gross habitable floor area) as laid out in the ordinance section.

(Recommended by Planning Board 6 Yes – 0 No)

YES- 519 NO- 121

ARTICLE 4

Are you in favor of amending Zoning Ordinance Article XI (H) (2) as proposed by the Planning Board, by removing “tag, barn, garage” and adding special event to the term “commercial temporary uses”. The change clarifies that special events are, and tag, barn and garage sales are not commercial temporary uses. Finally, language has been added that allows a commercial temporary use a longer time to occur, but only for once a year. The wording being added is “or up to ten (10) consecutive days on a one-time basis annually”.

(Recommended by Planning Board 6 Yes – 0 No)

YES- 528 NO- 118

ARTICLE 5

Are you in favor of amending Zoning Ordinance Article XV, Definitions as proposed by the Planning Board, by adding a new definition for bedroom as follows: “A room furnished with a bed and intended primarily for sleeping, unless otherwise specified by other regulations contained in this title or other local regulations.” The Code & Health Officer is given a solid statutory basis for permit review and code

enforcement by adding a definition that is based on wording from NH RSA 485-A: 2, XX, where there has been no official definition in the past.

(Recommended by Planning Board 6 Yes – 0 No)

YES- 482 NO- 161

At 8:00 PM the Moderator recessed the meeting until Saturday March 14, 2015.

Saturday March 14, 2015

Moderator Jerry Hopkins called the meeting to order at 9:35 AM. The meeting was held at the Moultonborough Academy Auditorium. Megan and Kathryn Duddy opened the meeting by singing the National Anthem.

The Moderator asked to recognize all the Veterans in the audience.

The Moderator introduced those on stage, Town Clerk Barbara Wakefield, Selectmen Paul Punturieri, Chris Shipp, Russell Wakefield, Jon Tolman, Joel Mudgett and Town Administrator Carter Terenzini.

The Moderator read the results of Tuesday's election and informed us that there will be a recount on Monday for the Selectmen's race.

The moderator asked for the first article to be read:

ARTICLE 6

To see if the Town will vote to approve the cost items included in the collective bargaining agreement (CBA) reached between the Town and the Moultonborough Police Benevolent Association and further to raise and appropriate the sum of Eight Thousand Two Hundred Fifty dollars (\$8,250) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those that would be paid at current staffing levels in accordance with the most recent Town compensation plan.

<u>Year</u>	<u>Estimated Increase</u>
FY 2015	\$ 8,250
FY 2016	\$11,000

(Recommended by Selectmen 5 Yes – 0 No)

(Recommendation by Advisory Budget Committee will be made at Town Meeting)

The motion was made by Selectmen Mudgett and seconded by Selectmen Tolman. ABC Chair Jean Beadle stated the ABC voted to recommend 6-0 and that this is a 1.5 increase for the police department. This article was voted in the affirmative by a show of voter cards.

ARTICLE 7

To see if the Town, in the event that Article 6 is defeated, will authorize the governing body to call one special meeting, at its option, to address Article 6 cost items only?

(Recommended by Selectmen 5 Yes – 0 No)

(Recommendation by Advisory Budget Committee will be made at Town Meeting)

The motion was made by Selectman Tolman and seconded by Selectman Mudgett to table the article.

The motion was voted in the affirmative by a majority show of voter cards.

At this time a motion was made by Joe Cormier and seconded by Eric Taussig to bring to a vote Article 29 after voting on Article 8 and prior to continuing with the remainder of the warrant. The motion was voted in the affirmative by a show of voter cards.

A motion was also made by Joanne Coppinger and seconded by Kim Prause to bring to a vote article 30 after voting on article 29 and prior to continuing with the remainder of the warrant. The motion was voted in the affirmative by a show of voter cards.

ARTICLE 8

To see if the Town will vote to endorse the report of the Village Vision Committee, dated January 28, 2015, which lays out a vision for the redevelopment of the village and a means of achieving the same.

(Recommendation by Selectmen will be made at Town Meeting)

(Recommendation by Advisory Budget Committee will be made at Town Meeting)

[Note: A full copy of the report is available, at length, on the Town's web site at www.moultonboroughnh.gov by clicking on the phrase "FY 2015 Annual Town Meeting Information" and then clicking on the phrase "Village Vision Committee Report" and in the Office of the Selectmen. A copy of the Executive Summary will be available for pick-up at the Town Election and Town Meeting.]

The motion was made by Selectman Wakefield and seconded by Selectman Tolman to move the article. Mr. Tolman said the Selectmen voted to recommend 4-1. ABC Chair Beadle said the board voted 6-0 on the preliminary report but have not had another meeting yet to vote on the final report. Selectman Wakefield stated although he appreciates all the work the committee put into it he would rather acknowledge the report and not endorse, so not to mislead that we voted on doing everything in the report.

Josh Bartlett made a motion seconded by Ed Charest to amend the word endorse to acknowledge. Several others spoke on using the word endorse and acknowledge. The amendment was defeated by a show of voter cards.

Ken Bickford made a motion seconded by Selectman Shipp to amend the report date from January 28, 2015 to February 19, 2015. The amendment was voted in the affirmative by a show of voter cards. The amended article was then voted in the affirmative by a show of voter cards.

At this time Article 29 was brought to the floor by a motion from Eric Taussig and seconded by Nancy Wright.

ARTICLE 29

To see if the Town will vote to eliminate the position of Town Administrator and to transfer the duties of the position to the elected Board of Selectmen. For transition purposes only, this change shall take effect on May 1, 2015. Nothing contained herein shall authorize the Board of Selectmen to increase the salary of the Town Administrator prior to May 1, 2015, nor to provide severance payments and/or to amend the existing agreement (if any) with the incumbent Town Administrator.

(By Petition)

(Not Recommended by Selectmen 4 Yes – 0 No – 1 Abstain)

(Not Recommended by Advisory Budget Committee 6 Yes – 0 No)

Mr Taussig spoke of reasons this article came about.
Josh Bartlett made a motion seconded by Paul Ardito to have the Moderator step down.
The motion was defeated by show of voter cards.

There was much discussion on the work that the selectmen would have to do if the position was eliminated. Mr Taussig stated he was reluctant bringing forth this article and this was a last resort. In 2014 some 200 residents signed a petition to remove the Town Administrator. He stated that if we voted yes on this article if need be 50 voters could petition for a special town meeting to vote to bring the position back.

Donna Kuethe stated she has worked with all of the Administrators being the longest employed department head at this time and the value of a town administrator.
Jean Beadle talked of the potential of a law suit if you eliminate the position and then turn around and put it right back in.

The article was defeated by a secret ballot. NO -182 YES – 40

ARTICLE 30

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Eighty Five Thousand Dollars (\$85,000) for engineering, acquisition of rights of way or easements, legal costs, preparation of plans and specifications, and bidding for the purpose of sidewalk construction in Moultonborough Village. The intent is to provide a sidewalk along Route 25 within the R.O.W. as possible, with a crosswalk located approximately halfway between the library and the Central School, generally outlined as Phase 1 (omitting segments S1A & S2A) of the Village Sidewalk Study dated Nov. 2013, and further to authorize the Select Board to negotiate, execute, deliver and accept such deed and other documents as it deems reasonable, appropriate and in the best interests of the town to effectuate the purpose of this article. This appropriation shall be non-lapsing until December 31, 2016, or until such earlier date as the SelectBoard shall certify these tasks have been completed.

(By Petition)

(Recommended by Selectmen 4 Yes – 1 No)

(Recommended by Advisory Budget Committee 3 Yes – 3 No)

A motion was made by Kim Prause and seconded Joanne Coppinger to bring the article to the floor.
Mrs. Prause asked for support of this article as she feels there is a lot of support.
Jordon Prouty said as chair of CIPC and not speaking for or against he wished this would get into the CIPC schedule as all expenditures of \$10,000 and over do, so it could follow a six year plan and not spike the tax rate.

Mr Anderson thought if we get the state to approve then they would pay for some of it.

Josh Bartlett would like to know how the money is going to be spent and agrees it should go to CIPC.

Selectman Wakefield stated he would like to see this put into the CIPC and would like to see the master plan and the village vision finished. He also felt we should first know what we are doing with the Taylor property.

Jean Beadle ABC Chair stated she is opposed to large dollar items not going before CIPC first as the legislative body set up. She feels it is premature as you would not do landscaping before you put a house up and defining the sidewalks before the village vision.

Allen Ballard feels the village vision report is a good report and sidewalks need to be put into the vision at a later date.

Eric Taussig made a motion seconded by Tom Howard to insert at the end of the article (that any expenditures for article 30 is subject first to an application for federal and state funding and the expenditure of town funds can only be made after an unsuccessful application for such funding.)

There was discussion on the amendment and questions were asked of the town planner such as how long grants take to obtain. He thought for year 2016 it would probably be available in 2018 and that applications need to show community support and if town has all ready done planning.

Joanne Coppinger stated that 37% of the scoring for grants is based on potential for success and having a lot of work done upfront such as project readiness, financial readiness. Kim Prause felt if this amendment was passed this would tie our hands. The Town Planner was asked about restrictions if we receive a federal grant. He stated there are three federal guidelines. There is the paperwork, sidewalks have to continue in the future so the town cannot just stop taking care of them and you must maintain during the winter. David Oliver does not want to tie our hands when accepting any grants. Andy Coppinger feels the amendment restricts the town on how it spends its funds and most grants require matching funds. Tom Howard wanted to know if the scope of the article is consistent with the just endorsed village vision. The Town Planner said it was.

The amended article was defeated by a show of voter cards.

More discussion on the article was from Kim Prause stating that even though we have a CIPC, people are allowed to bring forth petitions to a town meeting without going to the committee first and giving power of voting to committees and not the people. Kim Prause does not think sidewalks are premature as it has gone into other reports and doesn't feel just because it's in the village vision it may not get looked at again. Selectman Wakefield stated there seems to be a lot of focus on the town library access and that we just voted in 14 million dollars for the school district and asked if there is a media center/library at the school. Josh Bartlett wanted to know if there is still a bus that goes from the school to the library and Rec. Center. Alison Vos Herdon said she does not believe the school has in their budget to having staffing past 3:05. The bus that goes to the Rec. Center does not arrive until 3:30-3:45. The children do not want to be on the bus that long. Joanne Coppinger stated the sidewalk will be on one side of the road with a crosswalk half way in phase 1. She said \$85,000 cost amount was from a sidewalk study that our own town engineer prepared. The total project is less than \$400,000 and those numbers are also from the sidewalk study.

Tom Howard stated the article today is a result of last year's defeated article. Selectman Mudgett stated he thinks this article would get us to the point to find out about right of way's and land to proceed and did not need to go the CIPC at this point. Selectman Punturieri stated last year he suggested reducing the scope of this project a little and this is what this is and it is a good start to see if it's feasible. Selectman Shipp stated this really is if you want sidewalks or not and it is time to get this done. Selectman Tolman did feel since last year the village vision survey came back with a high number of responses for having sidewalks and he agrees it's a good first step.

Hollis Austin asked if there are any numbers of people who walk that area and the cost of the maintenance. Kim Prause replied there are no counts and the maintenance information is in the report.

Hollis Austin stated this is a town responsibility we all ready have to sidewalks in Moultonborough on the neck road and we should make sure we can maintain that one properly before we take on another one.

At this time Steven Law asked to call the vote. The Moderator asked for a show of voter cards and it was voted in the affirmative.

The article was voted in the affirmative by a secret ballot vote. Yes - 124 No -104

The Moderator called for the lunch break at 11:45. We returned from lunch at 12:30 PM.

At this time Peter Whelley made a motion seconded by Steven Law to not reconsider article any articles that has been voted on today.

This was voted in the affirmative by a show of voter cards.

A motion was made by Peter Whelley and seconded by Steve Law to bundle articles 19 through 28 and 31 through 33 for a total of \$67,926.00.

This was voted in the affirmative by a show of voter cards.

ARTICLE 9

To see if the Town will vote to ratify ordinances previously adopted by the Selectboard as follows:

Ordinance #	Title of Ordinance
#1	An Ordinance Relative to Dog Control Regulation-Leash Law
#2	Relative to Dog Control Regulation-Unlicensed Dogs
#3	An Ordinance Relative to All Pets Control Regulation-Town-Owned Beaches
#4	An Ordinance Relative to Use of Town Beaches
#5	An Ordinance Relative to Boat Parking at Town-Owned Dock & Launch Ramps
#6	An Ordinance Relative to the Feeding of Ducks and Wild Animals
#7	An Ordinance Relative to the Operation of the Moultonborough Resource Recovery Park Waste Management Facility
#8	An Ordinance Relative to Parking Regulations
#9	An Ordinance Relative to Drinking in Public
#10	An Ordinance Relative to Unnecessary Noise
#10A	An Ordinance Relative to the Misuse of Vehicular Power
#11	An Ordinance Relative to Jumping off Bridges
#12	An Ordinance Relative to the Nuisance/False Alarms
#13	An Ordinance Relative to the Construction of Driveways
#14	An Ordinance Relative to Building Permits
#15	An Ordinance Relative to a Building Code
#16	An Ordinance Relative to Sewage Disposal Systems
#17	An Ordinance Relative to Salesmen and Solicitors in the Town of Moultonborough, NH
#18	An Ordinance Relative (<i>sic</i>) Street Excavation Ordinance
#19	An Ordinance Relating to Snow Obstruction
#20	An Ordinance for the Establishment of a Building Numbering System

Provided further that sections 10.1.5 and 10.2.8 of Ordinance #10 entitled Ordinance Relative to Unnecessary Noise, which conflict with the Fireworks Ordinance as adopted under Article 22 of the March 15, 2014 Annual Town Meeting, are repealed with section 10.1.5 to have the word “Reserved” inserted; and

Provided further that the title of Ordinance #18 shall have the word “... to ...” inserted prior to the word “... Street ...”.

[Note: The vagueness of the statute(s) with respect to whether it is the legislative or governing body which is authorized to adopt ordinances on behalf of “the Town” is such that the SelectBoard erred in adopting the above ordinances. The cure for this error is for the Town Meeting to now ratify those adoptions.]

[Note: A full copy of these ordinances referenced herein is available, at length, on the Town's web site at www.moultonboroughnh.gov by clicking on the phrase "Ordinances & Policies", at the Public Library and in the Office of the Selectmen. A copy of a specific ordinance will be made available upon request and without charge in the Office of the Selectmen.]

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

A motion was made by Selectman Tolman seconded by Selectman Mudgett to move the article. The question was asked why it took so long to come back to the governing body. Mr. Mudgett said that during the writing of the fireworks ordinance last year there was question in how to do this. Town Council stated that some RSA's on passing ordinances are written to allow governing body and some allow selectmen.

This article was passed in the affirmative by a majority show of voter cards.

ARTICLE 10

To see if the Town will vote to amend Ordinance #22, adopted as Article 22 of the 2014 Annual Town Meeting, to strike the wording "... (2) New Year, limit use to 12 noon and up to 15 minutes past midnight of the holiday." and insert in lieu thereof the following wording, "... (2) New Year, limit use to 12 noon of December 31st of the year to 12:15 a.m. of January 1st of the year."

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

[Note: A full copy of the ordinance referenced herein is available, at length, on the Town's web site at www.moultonboroughnh.gov by clicking on the phrase "Ordinances & Policies".]

The motion was made by Selectman Mudgett and seconded by Selectman Tolman to move Article 10.

This article was voted in the affirmative by majority show of voter cards.

ARTICLE 11

To see if the Town will vote to raise and appropriate the sum of Eight Hundred Ten Thousand Dollars (\$810,000) for a road improvement program as generally illustrated below.

Project	Budget
Randall Rd (687'), Pave, Shim & Overlay	\$11,000
Ames Rd (634'), Pave, Shim & Overlay	\$10,000
Playground Dr (475'), Pave, Shim & Overlay	\$8,000
Myers Rd (317'), Pave, Shim & Overlay	\$5,500
Crack Sealing – Roads TBD Spring 2015	\$10,000
Chip Sealing: Brae Burn Rd, Countryside La, Susan Ln, Victory Ln, Melly Ln, Buckingham Est Rd	\$50,000
Lee Rd (3,700'), Reclaim Asphalt & Repave	\$160,000
Ossipee Mtn Rd (1,000'), Reclaim Asphalt & Repave	\$135,000
Ossipee Mtn Rd (1,000'), Reconstruction	\$100,000
Intersection of Far Echo Rd & Moultonboro Neck Rd Intersection Intersection Shaker Jerry Rd & Wentworth Shores Rd Intersection of Old Rte 109 & Rte 25	

Intersection of Castle Shores Rd & States Landing	\$165,000
Contingency 10%	\$65,500
2015-2016 Engineering	\$90,000
Total	\$810,000

[Note: Inclusion of any road or intersection on this list was based upon a condition assessment and budget estimate prepared in November of 2014. It is no guarantee of work being undertaken on the identified roadway. Final construction decisions are made upon the acquisition of needed easements or right of way, detailed engineering and actual bids received with work deletions or additions based upon the final bids.]

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

A motion was made by Selectman Wakefield and seconded by Selectman Mudgett to move the article. This article was voted in the affirmative by a unanimous show of voter cards.

ARTICLE 12

To see if the Town will vote to (a) raise and appropriate the sum of Four Hundred Fifty Four Thousand Dollars (\$454,000) for a program of capital improvements and expenditures and equipment as generally illustrated below, and (b) meet said appropriation by a withdrawal of One Hundred Fifty Seven Thousand Five Hundred Dollars (\$157,500) from the Public Works Equipment Capital Reserve Fund, Forty Thousand Dollars (\$40,000) from the Municipal Building Facilities Capital Reserve Fund, and the balance of Two Hundred Fifty Six Thousand Five Hundred Dollars (\$256,500) to come from taxation.

Department/Project	
Fire Department (Turn Out Gear)	\$15,000
Police Department (Cruiser & Fit Out)	\$50,500
Police Department (Cruiser & Fit Out) ¹	\$50,500
DPW – Highway (Pay-Loader)	\$185,000
DPW – Facilities (Public Safety Building Energy Improvements) ²	\$30,000
DPW – Facilities (Public Safety Building Parking Lot Design)	\$10,000
Recreation – Facilities (Pathway Phase II Retrofit)	\$63,000
Recreation – Facilities (States Landing)	\$50,000
Total	\$454,000

[Note: ¹ It is the intent of the SelectBoard to apply \$50,000 of Fund Balance at tax setting time to reduce the net tax levy impact of this Article to \$206,500.]

[Note: ² The Town may be able to recoup up to \$15,000 in a grant/rebate from the NH Electric Cooperative.]

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

A motion was made by Selectman Shipp and seconded by Selectman Punturieri to move the article. This article was voted in the affirmative by a unanimous show of voter cards.

ARTICLE 13

To see if the Town will vote to (a) raise and appropriate the sum of Thirty Five Thousand Dollars (\$35,000) for a program of capital improvements and expenditures and equipment as generally illustrated below, and (b) meet said appropriation by a withdrawal of Thirty Five Thousand Dollars (\$35,000) from the Municipal Building Capital Reserve Fund.

Department/Project	
DPW – Facilities (Highway Garage Water Treatment Plan & Equipment)	\$20,000
Recreation – Facilities (Softball Field Initial Design & Permitting)	\$15,000
Total	\$35,000

(Recommended by Selectmen 4 Yes – 1 No)

(Recommended by Advisory Budget Committee 3 Yes – 1 No – 2 Abstain)

A motion was made by Selectman Punturieri and seconded by Selectman Shipp to move the article. Jordon Prouty Chair CIPC stated that the committee unanimously did not recommend these two items which were originally with the Article 12 items because they did not have enough information for these appropriations. Donna Kuethe Rec Director stated the field was built in 1976 and no major repairs have been done since. She said we need to know the design and cost and have the responsibility to fix it. The \$15,000.00 will give us the information on what it will cost to fix it.

Scott Kinmond said the water at the highway garage has a high sodium content relative to the Mudd Pond aquifer. They cannot wash the salt off their equipment with the high sodium water and they have been going to other facilities such as the Public safety building and the fire house on the Neck Road.

Town Administrator Terenzini said the Selectman had the words Treatment Plan inserted in to this article to have this looked at with a professional water company.

This article was voted in the affirmative by a secret ballot. Yes – 129 No – 48

ARTICLE 14

To see if the Town will vote to raise and appropriate the sum of Four Hundred Twenty Four Thousand Dollars (\$424,000) and to deposit the same in the following Capital Reserve Funds:

Capital Reserve Funds	Budget
Communication Technology CRF	\$27,500
Reappraisal CRF	\$24,000
Firefighting Equipment CRF	\$110,000
DPW Equipment CRF	\$162,500
Municipal Buildings & Facilities CRF	\$100,000
Total	\$424,000

(Recommended by Selectmen 5 Yes –0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

The motion was made by Selectman Mudgett and seconded by Selectman Tolman to move Article 14

This article was voted in the affirmative by a unanimous show of voter cards.

ARTICLE 15

To see if the Town will vote to raise and appropriate the sum of Two Hundred Five Thousand Five Hundred Dollars (\$205,500) and to deposit the same in the following Expendable Trust Funds:

Expendable Trust Funds	Budget
Milfoil	\$200,000
Lee's Mills	\$3,000
Dry Hydrant	\$2,500
Total	\$205,500

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

A motion was made by Selectman Tolman and seconded by Selectman Shipp to move the article. This article was voted in the affirmative by majority show of voter cards.

ARTICLE 16

To see if the Town will vote to authorize the Board of Selectmen to enter into a five-year lease/purchase agreement for the purpose of leasing, with the total value of the agreement not to exceed Two Hundred Forty Two Thousand Five Hundred Dollars (\$242,500), a new Fire Department Initial Attack Apparatus and to raise and appropriate the sum of Forty Eight Thousand Five Hundred Dollars (\$48,500) for the first year's payment for that purpose with said agreement to include a so-called "escape clause".

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

A motion was made by Selectman Wakefield and seconded by Selectman Tolman to move the article. This article was voted in the affirmative by majority show of voter cards.

ARTICLE 17

To see if the Town will vote to raise and appropriate, subject to any and all changes made at this meeting, the sum of Seven Million Seven Hundred One Thousand Two Hundred Eighteen Dollars (\$7,701,218) to pay the expenses of General Government, Public Safety, Public Works (including Highways, Cemeteries, Buildings and Grounds, and Transfer Station), Human Services, Visiting Nurse Service, Culture and Recreation, and Development Services.

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

A motion was made by Selectman Shipp and seconded by Selectman Mudgett to move the article. This article was voted in the affirmative by a majority show of voter cards.

ARTICLE 18

To see if the Town will vote to raise and appropriate the sum of Four Hundred Ninety Three Thousand One Hundred Fifty Six Dollars (\$493,156) to pay the expense of operating the Public Library.

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

A motion was made by Laurie Whitley Chairperson of Library Trustees and seconded by Steven Law to move the article.

Laurie wanted us to recognize the outgoing two Trustees- Roger Simpson who was a Trustee for three terms and held the position of secretary and vice chair. Barbara Putnam served for 15 years. She was very involved in the expansion of the library and for bringing art exhibits to the library.

This article was voted in the affirmative by unanimous show of voter cards.

At this time Tom Howard asked about what kind of reports or information we have on these bundled articles. He said he would like to see the selectman in the future combine these articles into our other articles such as a health and welfare article and a conservation article.

At this time various people spoke on the bundled articles.

The Moderator asked if anyone had information on article 19 and no one spoke.

Article 20-Eric Taussig said they extensively preserve loons and hold Loon Festival days.

Article 21-Melissa Cuture said Starting Point provided 123 services to 22 Moultonborough residents.

Article 24- Chuck Connell spoke on the Community Caregivers serviced 225 people

Article 28- Jerry King spoke on the Meals on Wheels stating that they deliver food to people who are home bound and also hold lunches at the Lions Club.

Article 27-Melissa Carroll said 98 Moultonborough and 400 Lakes Region residents used the food pantry.

Article 32-ConniePelletier spoke on Interlakes Day Care Center and stated that every year they submit their town report.

Article 33-Jeremy Eggleton introduced Elfie Kehr- Executive Director of Sandwich Children's Center who said last year they used all the \$3000 for Moultonborough children. This year the enrollment is less so that is why the request is less and it goes directly to Moultonborough families.

These bundled articles were voted in the affirmative by a majority show of voter cards.

ARTICLE 19

To see if the Town of Moultonboro will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500) for the purpose of supporting a portion of the services provided to area residents to access counseling and family support services, without regard to income, from Child and Family Services.

(By Petition)

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

ARTICLE 20

To see if the Town of Moultonborough will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000) to fund the Loon Preservation Committee.

(By Petition)

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

ARTICLE 21

To see if the Town of Moultonborough will vote to raise and appropriate the sum of One Thousand Five Hundred Seventy Six Dollars (\$1,576) to fund Starting Point: Services for Victims of Domestic & Sexual Violence.

(By Petition)

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

ARTICLE 22

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500) to fund Tri-County Community Action Program for the purpose of continuing services of the Fuel Assistance Program for the residents of Moultonborough.

(By Petition)

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

ARTICLE 23

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Fourteen Thousand Dollars (\$14,000) for the Moultonborough Suicide Prevention and Mental Health Coalition to support training for said committee of volunteers, supporting community forums and/or small support groups/training sessions conducted by the trained volunteers/professionals and provide suicide prevention, mental health information, and assist in the support of local access to mental health services within the Moultonborough community for its residents.

(By Petition)

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

ARTICLE 24

To see if the Town of Moultonborough will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500) to Interlakes Community Caregivers, Inc. to support services provided to elder and other residents of the Town.

(By Petition)

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

ARTICLE 25

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for the Winnepesaukee Wellness Center.

(By Petition)

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

ARTICLE 26

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Two Thousand Six Hundred Dollars (\$2,600) to support the work of the Moultonborough Historical Society in the stewardship of the Town owned “Middle Neck Schoolhouse” and “Old Moultonborough Townhouse”; the educational and cultural programs the Society offers; and the maintenance and upkeep of the Society’s Museum.

(By Petition)

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

ARTICLE 27

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500) in support of the Lakes Region Food Pantry located at Whittier Highway in Moultonborough for the purpose of providing food to those in need.

(By Petition)

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

ARTICLE 28

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Eleven Thousand Dollars (\$11,000) to be allocated to the Moultonboro/Sandwich Senior Meals Programs.

(By Petition)

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

ARTICLE 29

To see if the Town will vote to eliminate the position of Town Administrator and to transfer the duties of the position to the elected Board of Selectmen. For transition purposes only, this change shall take effect on May 1, 2015. Nothing contained herein shall authorize the Board of Selectmen to increase the salary of the Town Administrator prior to May 1, 2015, nor to provide severance payments and/or to amend the existing agreement (if any) with the incumbent Town Administrator.

(By Petition)

(Not Recommended by Selectmen 4 Yes – 0 No – 1 Abstain)

(Not Recommended by Advisory Budget Committee 6 Yes – 0 No)

ARTICLE 30

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Eighty Five Thousand Dollars (\$85,000) for engineering, acquisition of rights of way or easements, legal costs, preparation of plans and specifications, and bidding for the purpose of sidewalk construction in Moultonborough Village. The intent is to provide a sidewalk along Route 25 within the R.O.W. as possible, with a crosswalk located approximately halfway between the library and the Central School, generally outlined as Phase 1 (omitting segments S1A & S2A) of the Village Sidewalk Study dated Nov. 2013, and further to authorize the Select Board to negotiate, execute, deliver and accept such deed and other documents as it deems reasonable, appropriate and in the best interests of the town to effectuate the

purpose of this article. This appropriation shall be non-lapsing until December 31, 2016, or until such earlier date as the SelectBoard shall certify these tasks have been completed.

(By Petition)

(Recommended by Selectmen 4 Yes – 1 No)

(Recommended by Advisory Budget Committee 3 Yes – 3 No)

ARTICLE 31

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) for the annual support of services provided to the citizens of this community by the Central New Hampshire VNA & Hospice. Central New Hampshire VNA & Hospice agency has been serving the Town Residents for many years, and the Town has consistently supported Central New Hampshire VNA & Hospice.

(By Petition)

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 4 Yes – 2 No)

ARTICLE 32

To see if the Town of Moultonborough will vote to raise and appropriate the sum of One Thousand Three Hundred Fifty Dollars (\$1,350) to maintain and continue the system of services of the Inter-Lakes Day Care Center.

(By Petition)

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

ARTICLE 33

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Two Thousand Four Hundred Dollars (\$2,400) for the Sandwich Children's Center which provides early childcare and education services.

(By Petition)

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 6 Yes – 0 No)

At this time Selectman Punturieri asked the meeting to recognized outgoing Selectman Tolman for his three years of service and Selectman Mudgett for his nine years of service.

ARTICLE 34

To transact any other business that may legally come before said Meeting.

With no further business, a motion was made by Richard Brown and seconded by Bob Stephens to adjourn the meeting. This was voted in the affirmative by a show of voter cards.

A True Copy Attest:

Barbara E. Wakefield, NHCTC Certified Town Clerk

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2016

Warrant

&

Budget

TOWN OF MOULTONBOROUGH
STATE OF NEW HAMPSHIRE
TOWN WARRANT FOR 2016

To the inhabitants of the Town of Moultonborough in the County of Carroll, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Moultonborough Public Safety Building, 1035 Whittier Highway, in said Moultonborough, on Tuesday the 8th day of March, 2016, at 7:00 A.M., to act upon Article 1 of the Warrant. The polls will close no earlier than 7:00 P.M.

The Voters will take up Article 2 and the remaining Articles of the Warrant on Saturday, March 12, 2016, at 9:00 A.M., (School District will meet first, with a twenty minute adjournment before Town Meeting) at the Auditorium, Moultonborough Academy.

ARTICLE 1

To choose by ballot and majority vote: One (1) Selectman for Three (3) years, One (1) Moderator for Two (2) years, One (1) Supervisor of the Checklist for Six (6) years, One (1) Trustee of Trust Funds for Three (3) years, Three (3) Library Trustees for Three (3) Years, Two (2) Planning Board Members for Three (3) years, and One (1) Zoning Board of Adjustment Members for Three (3) Years.

ARTICLE 2

To see if the Town will vote to raise and appropriate the sum of Six Million Four Hundred Ninety One Thousand Dollars (\$6,491,000) for the design, engineering, construction and equipping of a Community Center and certain outdoor improvements to the surrounding grounds, contingencies and all other costs associated with the project to be built on land to be acquired from the Moultonborough School District Map 66 Lot 7 and a portion of the adjacent Town owned property known as the former Adele Taylor property Map 52 Lot 14 and for the expenses related to the issuance of municipal bonds and notes, and to authorize the issuance of bonds or notes in an amount not to exceed Six Million Four Hundred Ninety One Thousand Dollars (\$6,491,000) in accordance with the Municipal Finance Act RSA Chapter 33, to authorize the Select Board to apply for and obtain and accept any Federal, State, other such aid and/or donations that may be available for said project and comply with all laws applicable to said project; to authorize the Select Board to issue and negotiate such bonds or notes and to determine the rate of interest, maturity and other terms thereon; and to authorize the Select Board to take any other action relative thereto, including the acquisition of a portion of Map 66 Lot 7 from the Moultonborough School District, and further to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) for the payment of interest on any notes issued in anticipation of such bonds that is payable in 2016 said amount to come from the unassigned fund balance as of December 31, 2015. (2/3 ballot vote required). The vote shall be by ballot and the polls for this article vote to remain open for not less than one hour following completion of discussion on this Article. Note: Said amount may be reduced by pledged donations currently estimated at Six Hundred Fifty Thousand Dollars (\$650,000) by the Friends of the Moultonborough Community Center.

(Recommended by Selectmen 4 Yes – 1 No)

(Recommended by Advisory Budget Committee 4 Yes - 1 No)

ARTICLE 3

To see if the Town will vote to approve the cost items included in the collective bargaining agreement (CBA) reached between the Town and the Moultonborough Police Benevolent Association and further to raise and appropriate the sum of Twelve Thousand Five Hundred Twenty Nine Dollars (\$12,529) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those that would be paid at current staffing levels in accordance with the most recent Town compensation plan.

<u>Year</u>	<u>Estimated Increase</u>
FY 2016	\$12,529
FY 2017	\$10,878
FY 2018	\$11,145

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 4

To see if the Town, in the event that Article 3 is defeated, will authorize the governing body to call one special meeting, at its option, to address Article 3 cost items only?

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 5

To see if the Town will vote to raise and appropriate the sum of Eight Hundred Twenty Five Thousand Dollars (\$825,000) for a road improvement program as generally illustrated below.

Project	Budget
Paradise Dr (2,420'), Reclaim/Repave	\$205,700
Marvin Rd (2,700'), Reclaim/Repave	\$162,000
Redding Ln (3,200'), Shim/Overlay	\$144,000
High Haith Rd (170'), Shim	\$ 34,000
Lake Shore Dr (4,643'), SAM/CHIP	\$ 53,345
Blake Rd (2,700'), SAM/CHIP	\$ 31,020
Bentley Dr (800'), SAM/CHIP	\$ 8,356
Roads TBD, 4 Days, Crack Sealing	\$ 20,000
High Haith Rd/Lake Shore Dr, Repair/Reconstruct Sewer Sections	\$ 24,000
2016-17 Engineering	\$ 76,500
Contingency	\$ 66,079
Total	\$825,000

[Note: Inclusion of any road or intersection on this list was based upon a condition assessment and budget estimate prepared in November of 2015. It is no guarantee of work being undertaken on the identified roadway. Final construction decisions are made upon the acquisition of needed easements or right of way, detailed engineering and actual bids received with work deletions or additions based upon the final bids.]

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 6

To see if the Town will vote to (a) raise and appropriate the sum of Six Hundred Thirty Five Thousand Seven Hundred Dollars (\$635,700) for a program of capital improvements and expenditures and equipment as generally illustrated below, and (b) meet said appropriation by a withdrawal of Fifty Four Thousand Dollars (\$54,000) from the Public Works Equipment Capital Reserve Fund, Two Hundred Thousand Dollars (\$200,000) from the Firefighting Equipment Capital Reserve Fund, Two Hundred Fifty One Thousand Seven Hundred Dollars (\$251,700) from the unassigned fund balance as of December 31, 2015, and the balance of One Hundred Thirty Thousand Dollars (\$130,000) to come from taxation.

Department/Project	
Fire Department (Replacement of Pumper Engine 2)	\$400,000
DPW- Highway (fit up for 10 wheel dump truck)	\$100,000
Police Department (Portable Message Sign)	\$15,200
DPW – Highway (1 Ton Pickup w/plow and sander)	\$54,000
DPW – Facilities (PSB Energy Improvements)	\$30,000
Recreation – Facilities (Pathway phase 3)	\$36,500
Total	\$635,700

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 7

To see if the Town will vote to (a) raise and appropriate the sum of One Hundred Seventy Five Thousand Dollars (\$175,000) for a program of capital improvements and expenditures and equipment as generally illustrated below, and (b) meet said appropriation by a withdrawal of One Hundred Seventy Five Thousand Dollars (\$175,000) from the Municipal Building Capital Reserve Fund.

Department/Project	
DPW – Facilities (PSB Parking lot repairs 50% of project)	\$175,000
Total	\$175,000

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 8

To see if the Town will vote to raise and appropriate the sum of Five Hundred Twenty One Thousand Five Hundred Dollars (\$521,500) and to deposit the same in the following Capital Reserve Funds and meet said appropriation by using Two Hundred Fifty One Thousand Five Hundred Dollars (\$251,500) from the unassigned fund balance as of December 31, 2015 and the balance of Two Hundred Seventy Thousand Dollars (\$270,000) to come from taxation.

Capital Reserve Funds	Budget
Communication Technology CRF	\$27,500
Reappraisal CRF	\$24,000
Firefighting Equipment CRF	\$110,000
DPW Equipment CRF	\$160,000
Municipal Buildings & Facilities CRF	\$200,000
Total	\$521,500

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 9

To see if the Town will vote to raise and appropriate the sum of Two Hundred Twenty Seven Thousand Seven Hundred Dollars (\$227,700) and to deposit the same in the following Expendable Trust Funds:

Expendable Trust Funds	Budget
Milfoil	\$225,000
Lee's Mills	\$2,700
Total	\$227,700

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 10

To see if the Town will vote to raise and appropriate, subject to any and all changes made at this meeting, the sum of Seven Million Five Hundred Ninety Four Thousand Three Hundred Twenty Seven Dollars (\$7,594,327) to pay the expenses of General Government, Public Safety, Public Works (including Highways, Cemeteries, Buildings and Grounds, and Transfer Station), Human Services, Visiting Nurse Service, Culture and Recreation, and Development Services.

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 11

To see if the Town will vote to raise and appropriate the sum of Five Hundred Thirty Six Thousand Two Hundred Forty One Dollars (\$536,241) to pay the expense of operating the Public Library.

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 12

To see if the Town will vote to establish a Town wide information technology capital reserve fund for the purchase, maintenance and repair of all Town departments computer technology hardware and software and to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) to be placed in said fund and further to authorize the Board of Selectmen as agents to expend without further appropriation. Said amount to be taken from the unassigned fund balance as of December 31, 2015.

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 13

To see if the Town will vote to establish a States Landing Improvements Capital Reserve Fund for the purpose of funding improvements to the beach and park area and to raise and appropriate the sum of One Hundred Twenty Five Thousand Dollars (\$125,000) to be placed in said fund and further to authorize the Board of Selectmen as agents to expend without further appropriation. Said amount to be taken from the unassigned fund balance as of December 31, 2015.

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 14

To see if the Town will vote to amend Statement of Policy # 23 Competitive Bidding Policy as follows: To increase the amount which the Competitive Bid Policy will apply for the purchase of all goods and services and for the sale or disposal of municipal property from \$5,000 to \$15,000 and to increase the amount for purchases requiring three quotations from at least three vendors from \$2,500 to \$5,000. A full copy of the proposed amended policy is available on the Board of Selectmen's page of the Town's website, at the Public Library and in the Selectmen's Office.

ARTICLE 15

To see if the Town will vote to amend the Statement of Policy No. 4A, Indemnification Policy for Town Employees and Officers, adopted as Article 49 of the 1997 Annual Town Meeting to assign the Policy Number 4A.

ARTICLE 16

To see if the Town will vote to change the Road Agent position from elected to appointed. This change will be effective at the end of the 2017 Town election in accordance with RSA 669:17-b.

(Recommended by Selectmen 3 Yes – 1 No – 1 Abstain)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 17

To see if the Town will vote to amend Ordinance #10 Noise Ordinance as follows: To change the times in Section 10.2 #2 Radios, Stereos, Musical Instruments, PA Systems, etc. from 10:00 p.m. and 7:00 a.m., Sundays through Thursdays (week night), to 10:00 p.m. and 8:00 a.m. and 12:00 a.m. and 7:00 a.m. to 12:00 a.m. to 8:00 a.m., Fridays and Saturdays (and Sundays during a three-day weekend), #6 Construction or Repairing of Buildings, #7 Blasting, Pile Drivers, Hammers, Engine Repair, etc. from 6:00 a.m. to 9:00 p.m. on Sundays to 7:00 a.m. to 9:00 p.m. on Sundays. A full copy of the proposed amended policy is available on the Board of Selectmen's page of the Town's website, at the Public Library and in the Selectmen's Office.

ARTICLE 18

To see if the Town will authorize the Board of Selectmen to sell land owned by the Town known as Map 170 Lot 2, also known as 4 Whittier Highway, containing approximately .99 acres of land. Said sale to be conducted in accordance Town Statement of Policy #23 Section VIII.

ARTICLE 19

To see if the Town will authorize the Board of Selectmen to amend and ratify the existing lease for Town owned land known as Map 170 Lot 2, also known as 4 Whittier Highway, between the Town and PAD Realty Corporation of NH dated July 22, 2005. Said amendment will extend the current lease by twenty years which is until April 1, 2051. (In the event Article 18 is approved by the voters, the Board of Selectmen will move to pass over this Article.)

ARTICLE 20

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500) for Tri-County Community Action for the purpose of continuing services of the Fuel Assistance Program for the residents of Moultonborough.

(By Petition)

(Recommended by Selectmen 4 Yes – 0 No – 1 Abstain)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000) to support services provided by Interlakes Community Caregivers, Inc. to elder and other residents of the Town. Residents receive services at no cost to them. Services provided include transportation to medical appointments, respite for family caregivers, friendly visits, resource referral information, and other support services.

(By Petition)

(Recommended by Selectmen 3 Yes – 0 No – 2 Abstain)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 22

To see if the Town of Moultonborough will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000) to fund the Loon Preservation Committee.

(By Petition)

(Recommended by Selectmen 3 Yes – 0 No – 2 Abstain)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 23

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000) for the purpose of supporting a portion of the services provided to area residents to access counseling and family support services, without regard to income from Child and Family Services.

(By Petition)

(Recommended by Selectmen 3 Yes – 0 No – 2 Abstain)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 24

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for the Winnepesaukee Wellness Center.

(By Petition)

(Recommended by Selectmen 2 Yes – 1 No – 2 Abstain)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 25

To see if the Town of Moultonborough will vote to raise and appropriate the sum of One Thousand Two Hundred Ninety Three Dollars (\$1,293) in support of Starting Point providing advocacy and support to victims of domestic and sexual violence and their children.

(By Petition)

(Recommended by Selectmen 3 Yes – 0 No – 2 Abstain)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 26

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Twelve Thousand Dollars (\$12,000) for the Moultonborough Suicide Prevention and Mental Health Coalition to support training for said committee of volunteers, supporting community forums and/or small support groups/training sessions conducted by the trained volunteers/professionals and provide suicide prevention, mental health information, and assist in the support of local access to mental health services within the Moultonborough community for its residents.

(By Petition)

(Recommended by Selectmen 4 Yes – 0 No – 1 Abstain)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 27

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500) in support of the Lakes Region Food Pantry located at 977 Whittier Highway in Moultonborough for the purpose of providing food to those in need.

(By Petition)

(Recommended by Selectmen 2 Yes – 1 No – 2 Abstain)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 28

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) for the annual support of services provided to the citizens of this community by the Central New Hampshire VNA & Hospice.

(By Petition)

(Recommended by Selectmen 4 Yes – 0 No – 1 Abstain)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 29

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Eleven Thousand Dollars (\$11,000) to be allocated to the Moultonboro/Sandwich Senior Meals Programs.

(By Petition)

(Recommended by Selectmen 4 Yes – 0 No – 1 Abstain)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 30

To see if the Town will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000) to continue the tuition assistance fund for Moultonborough children attending the Sandwich Children's Center.

(By Petition)

(Recommended by Selectmen 4 Yes – 0 No – 1 Abstain)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 31

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Two Thousand Six Hundred Dollars (\$2,600) to support the work of the Moultonborough Historical Society in the stewardship of the Town owned “Middle Neck Schoolhouse” and “Old Moultonborough Townhouse”; the educational and cultural programs the Society offers; and the maintenance and upkeep of the Society’s Museum.

(By Petition)

(Recommended by Selectmen 5 Yes – 0 No)

(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 32

To see the Town will vote to raise and appropriate the sum of One Thousand Three Hundred Fifty Dollars (\$1,350) to maintain and continue the system of services of the Inter-Lakes Day Care Center.

(By Petition)

(Recommended by Selectmen 4 Yes – 0 No – 1 Abstain)

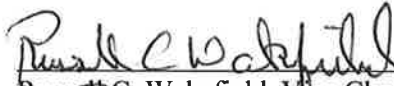
(Recommended by Advisory Budget Committee 5 Yes - 0 No)

ARTICLE 33

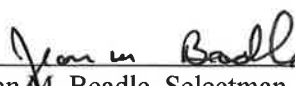
To transact any other business that may legally come before said Meeting.

Given under our hands and seal this 11th day of February, 2016


Christopher P. Shipp, Chair


Russell C. Wakefield, Vice Chair


Josiah H. Bartlett, Selectman


Jean M. Beadle, Selectman

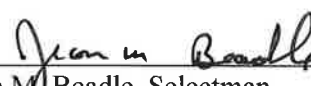

Paul T. Punturieri, Selectman

A True Copy of Warrant Attest:


Christopher P. Shipp, Chair


Russell C. Wakefield, Vice Chair


Josiah H. Bartlett, Selectman


Jean M. Beadle, Selectman


Paul T. Punturieri, Selectman

ARTICLE 33

To transact any other business that may legally come before said Meeting.

Given under our hands and seal this 11th day of February, 2016

Christopher P. Shipp, Chairman
Russell C. Wakefield, Vice Chair
Josiah H. Bartlett
Jean M. Beadle
Paul T. Punturieri
Selectmen of Moultonborough

A True Copy of Warrant Attest:

Christopher P. Shipp, Chairman
Russell C. Wakefield, Vice Chair
Josiah H. Bartlett
Jean M. Beadle
Paul T. Punturieri
Selectmen of Moultonborough



Budget of the Town of Moultonborough

Form Due Date: **20 Days after the Town Meeting**

This form was posted with the warrant on: February 12, 2016

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Governing Body Certifications		
Printed Name	Position	Signature
Josiah H. Bartlett	Selectman	See Original Document on File
Russell C. Wakefield	Selectman	See Original Document on File
Jean M. Beadle	Selectman	See Original Document on File
Paul T. Punturieri	Selectman	See Original Document on File
Christopher P. Shipp	Chairman, Board of Selectmen	See Original Document on File

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O.BOX 487, CONCORD, NH 03302-0487**

Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	10	\$462,328	\$351,597	\$447,839	\$0
4140-4149	Election, Registration, and Vital Statistics	10	\$13,929	\$6,411	\$31,508	\$0
4150-4151	Financial Administration	10	\$843,555	\$772,362	\$755,607	\$0
4152	Revaluation of Property	10	\$214,685	\$209,588	\$295,533	\$0
4153	Legal Expense		\$0	\$0	\$0	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	10	\$308,910	\$290,583	\$318,913	\$0
4194	General Government Buildings	10	\$292,500	\$304,736	\$286,983	\$0
4195	Cemeteries	10	\$22,337	\$21,915	\$27,823	\$0
4196	Insurance	10	\$88,000	\$69,940	\$70,300	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0
Public Safety						
4210-4214	Police	10	\$1,684,635	\$1,624,867	\$1,660,291	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire	10	\$964,433	\$934,965	\$975,289	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0
4290-4298	Emergency Management		\$0	\$0	\$0	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration	10	\$1,471,412	\$1,434,186	\$1,470,550	\$0
4312	Highways and Streets	10	\$257,780	\$241,142	\$252,539	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0
4319	Other		\$0	\$0	\$0	\$0
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	10	\$542,746	\$533,024	\$539,883	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Water Distribution and Treatment						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Electric						

4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Health						
4411	Administration	10	\$80,000	\$67,309	\$80,000	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0
Welfare						
4441-4442	Administration and Direct Assistance	10	\$131,080	\$57,847	\$105,074	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	10	\$322,888	\$305,042	\$276,195	\$0
4550-4559	Library		\$0	\$0	\$0	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal		\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$7,701,218	\$7,225,514	\$7,594,327	\$0

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4917	To Health Maintenance Trust Fund		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	20	\$7,500	\$7,500	\$7,500	\$0
	Purpose: Citizen Petition Tri-County Community Action					
4415-4419	Health Agencies, Hospitals, and Other	21	\$1,500	\$1,500	\$2,000	\$0
	Purpose: Citizen Petition Interlakes Community Caregivers					
4415-4419	Health Agencies, Hospitals, and Other	22	\$1,000	\$1,000	\$1,000	\$0
	Purpose: Citizen Petition Loon Preservation Com					
4415-4419	Health Agencies, Hospitals, and Other	23	\$2,500	\$2,500	\$3,000	\$0
	Purpose: Citizen Petition Child & Family Services					
4415-4419	Health Agencies, Hospitals, and Other	24	\$10,000	\$10,000	\$10,000	\$0
	Purpose: Citizen Petition Winnepesaukee Wellness					
4415-4419	Health Agencies, Hospitals, and Other	25	\$1,576	\$1,576	\$1,293	\$0
	Purpose: Citizen Petition Starting Point					
4415-4419	Health Agencies, Hospitals, and Other	26	\$14,000	\$9,606	\$12,000	\$0
	Purpose: Citizen Petition Moultonborough Suicide Prevention					
4415-4419	Health Agencies, Hospitals, and Other	27	\$7,500	\$7,500	\$7,500	\$0
	Purpose: Citizen Petition Lakes Region Food Pantry					
4415-4419	Health Agencies, Hospitals, and Other	28	\$5,000	\$5,000	\$5,000	\$0
	Purpose: Citizen Petition Central NH VNA & Hospice					
4415-4419	Health Agencies, Hospitals, and Other	29	\$11,000	\$11,000	\$11,000	\$0
	Purpose: Citizen Petition Moultonboro/Sandwich Sr Meals					
4415-4419	Health Agencies, Hospitals, and Other	30	\$2,400	\$2,400	\$3,000	\$0
	Purpose: Citizen Petition Sandwich Children's Ctr					
4415-4419	Health Agencies, Hospitals, and Other	31	\$2,600	\$2,600	\$2,600	\$0
	Purpose: Citizen Petition Historical Society					
4415-4419	Health Agencies, Hospitals, and Other	32	\$1,350	\$1,350	\$1,350	\$0
	Purpose: Citizen Petition Inter-Lakes Day Care					
4902	Machinery, Vehicles, and Equipment	06	\$349,500	\$349,115	\$569,200	\$0
	Purpose: Capital Expenditures					
4903	Buildings	02	\$0	\$0	\$6,506,000	\$0
	Purpose: Design, Engineer, Construct & Equip a Community Ce					
4903	Buildings	06	\$50,000	\$98,951	\$30,000	\$0
	Purpose: Capital Expenditures					
4909	Improvements Other than Buildings	06	\$223,000	\$229,497	\$36,500	\$0
	Purpose: Capital Expenditures					
4909	Improvements Other than Buildings	07	\$0	\$0	\$175,000	\$0
	Purpose: Capital Improvements & Expenditures					
4915	To Capital Reserve Fund	08	\$424,000	\$676,322	\$521,500	\$0
	Purpose: Capital Reserve Funds					
4915	To Capital Reserve Fund	12	\$0	\$0	\$30,000	\$0
	Purpose: Establish a Technology Capital Reserve Fund					
4915	To Capital Reserve Fund	13	\$0	\$0	\$125,000	\$0
	Purpose: Establish a States Landing Improvements Capital Re					
4916	To Expendable Trusts/Fiduciary Funds	09	\$205,500	\$205,500	\$227,700	\$0
	Purpose: Expendable Trust Funds					

Special Articles Recommended		\$1,319,926	\$1,622,917	\$8,288,143	\$0
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Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
0000-0000	Collective Bargaining	03	\$8,250	\$8,250	\$12,529	\$0
4319	Other	05	\$810,000	\$889,233	\$825,000	\$0
4550-4559	Library	11	\$493,156	\$475,745	\$536,241	\$0
Purpose: Support Expenses of Public Library						
Individual Articles Recommended			\$1,311,406	\$1,373,228	\$1,373,770	\$0

Revenues

Account Code	Source of Revenue	Warrant Article #	PY Estimated Revenues	PY Actual Revenues	Estimated Revenues Ensuing Fiscal Year
Taxes					
3120	Land Use Change Tax - General Fund		\$10,000	\$10,300	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$10,000	\$20,872	\$0
3186	Payment in Lieu of Taxes		\$35,000	\$36,407	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$22,500	\$21,075	\$0
3190	Interest and Penalties on Delinquent Taxes		\$50,000	\$100,307	\$0
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees		\$1,050,000	\$1,282,247	\$0
3230	Building Permits		\$55,000	\$75,239	\$0
3290	Other Licenses, Permits, and Fees		\$12,500	\$35,693	\$0
3311-3319	From Federal Government		\$0	\$0	\$0
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution		\$180,000	\$195,722	\$0
3353	Highway Block Grant		\$130,000	\$137,132	\$0
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
Charges for Services					
3401-3406	Income from Departments		\$185,000	\$280,519	\$0
3409	Other Charges		\$0	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$10,000	\$31,468	\$0
3502	Interest on Investments		\$15,000	\$10,000	\$0
3503-3509	Other		\$302,360	\$367,107	\$0
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	06, 07	\$232,500	\$201,854	\$429,000
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0

Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	02	\$0	\$0	\$6,491,000
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	06, 12, 02, 08, 13	\$0	\$0	\$673,200
Total Estimated Revenues and Credits			\$2,299,860	\$2,805,942	\$7,593,200

Budget Summary

Item	Prior Year	Ensuing Year
Operating Budget Appropriations Recommended	\$7,701,218	\$7,594,327
Special Warrant Articles Recommended	\$1,271,426	\$8,288,143
Individual Warrant Articles Recommended	\$1,359,906	\$1,373,770
TOTAL Appropriations Recommended	\$10,332,550	\$17,256,240
Less: Amount of Estimated Revenues & Credits	\$232,500	\$7,593,200
Estimated Amount of Taxes to be Raised	\$10,100,050	\$9,663,040

2016 BUDGET TOWN OF MOULTONBOROUGH

	BUDGET 2015	ACTUAL 2015 EXPENDITURES	BUDGET 2016	
GENERAL GOVERNMENT:				
Executive Officers	\$ 462,328	\$ 351,597	\$ 447,839	Article 10
Administration	\$ 472,482	\$ 429,225	\$ 386,097	Article 10
Tax Collector	\$ 162,338	\$ 139,009	\$ 155,818	Article 10
Town Clerk	\$ 208,735	\$ 204,128	\$ 213,692	Article 10
Town Assessing	\$ 214,685	\$ 209,588	\$ 295,533	Article 10
Elections	\$ 13,929	\$ 6,411	\$ 31,508	Article 10
DPW - Facilities	\$ 292,500	\$ 304,736	\$ 286,983	Article 10
Development Services	\$ 308,910	\$ 290,583	\$ 318,913	Article 10
Insurance	\$ 88,000	\$ 69,940	\$ 70,300	Article 10
PUBLIC SAFETY:				
Police Department	\$ 1,684,635	\$ 1,624,867	\$ 1,660,291	Article 10
Fire Department	\$ 964,433	\$ 934,965	\$ 975,289	Article 10
HIGHWAYS AND STREETS (incl. CEMETERIES):				
Highways & Streets -				
DPW - Highway	\$ 1,471,412	\$ 1,434,186	\$ 1,470,550	Article 10
DPW - Private Roads	\$ 257,780	\$ 241,142	\$ 252,539	Article 10
DPW - Cemeteries	\$ 22,337	\$ 21,915	\$ 27,823	Article 10
SANITATION:				
DPW - Transfer Station	\$ 542,746	\$ 533,024	\$ 539,883	Article 10
WELFARE:				
Human Services	\$ 131,080	\$ 57,847	\$ 105,074	Article 10
CULTURE AND RECREATION:				
Recreation	\$ 322,888	\$ 305,042	\$ 276,195	Article 10
HEALTH & SOCIAL SERVICES:				
Visiting Nurse Service	\$ 80,000	\$ 67,309	\$ 80,000	Article 10
OPERATING BUDGET	\$ 7,701,218	\$ 7,225,514	\$ 7,594,327	
LIBRARY:				
Library	\$ 493,156	\$ 475,745	\$ 536,240	Article 11
Road Projects	\$ 810,000	\$ 889,233	\$ 825,000	Article 5
Abatements	\$ -	\$ 11,022	\$ -	
Tri-County Community Action Program	\$ 7,500	\$ 7,500	\$ 7,500	Article 20
Interlakes Community Caregivers	\$ 1,500	\$ 1,500	\$ 2,000	Article 21
Loon Preservation Center	\$ 1,000	\$ 1,000	\$ 1,000	Article 22
Child & Family Service	\$ 2,500	\$ 2,500	\$ 3,000	Article 23
Winnepesaukee Wellness Center	\$ 10,000	\$ 10,000	\$ 10,000	Article 24
Starting Point	\$ 1,576	\$ 1,576	\$ 1,293	Article 25

Suicide Prevention Coalition	\$ 14,000	\$ 9,606	\$ 12,000	Article 26
Lakes Region Food Pantry	\$ 7,500	\$ 7,500	\$ 7,500	Article 27
Central NH VNA Hospice	\$ 5,000	\$ 5,000	\$ 5,000	Article 28
MS Senior Meals Program	\$ 11,000	\$ 11,000	\$ 11,000	Article 29
Sandwich Children's Center	\$ 2,400	\$ 2,400	\$ 3,000	Article 30
Historical Society	\$ 2,600	\$ 2,600	\$ 2,600	Article 31
Interlakes Day Care Center	\$ 1,350	\$ 1,350	\$ 1,350	Article 32
CAPITAL OUTLAY:				
Mach., Vehicles and Equipment:				
Collective Bargaining Agreement - Police	\$ 8,250	\$ 8,250	\$ 12,529	Article 3
DPW Facilities - Fire Dept Roofing	\$ -	\$ 34,791	\$ -	
DPW Facilities - Flooring Replacement	\$ -	\$ 23,245	\$ -	
DPW Facilities - Highway Garage Water Treatment	\$ 20,000	\$ 20,000	\$ -	
DPW Facilities - PSB Energy Improvements	\$ 30,000	\$ 20,915	\$ 30,000	Article 6
DPW Facilities - PSB Parking Lot (Phase 1)	\$ 10,000	\$ 10,000	\$ 175,000	Article 7
DPW Highway - 1 Ton Pickup with Plow & Sander	\$ -	\$ -	\$ 54,000	Article 6
DPW Highway - 10 Wheel Dump Truck	\$ -	\$ -	\$ 100,000	Article 6
DPW Highway - Fed. Surplus 2009 Freightliner 10 Wh	\$ -	\$ 28,000	\$ -	
DPW Highway - Payloader	\$ 185,000	\$ 157,000	\$ -	
Fire Dept. - Bunker Gear	\$ 15,000	\$ 15,000	\$ -	
Fire Dept. - Replacement of Pumper (Engine 2)	\$ -	\$ -	\$ 400,000	Article 6
Police Department - Cruiser	\$ 50,500	\$ 50,500	\$ -	
Police Department - Cruiser	\$ 50,500	\$ 50,115	\$ -	
Police Department - Portable Message Sign (1)	\$ -	\$ -	\$ 15,200	Article 6
Rec. Dept - Pathway - Repairs to Phase II	\$ 63,000	\$ 37,376	\$ -	
Rec. Dept - Pathway Phase 3	\$ -	\$ -	\$ 36,500	Article 6
Rec. Dept - Softball Field Initial Design & Permitting	\$ 15,000	\$ 15,000	\$ -	
Rec. Dept - St.Landing Park and Beach Facility	\$ 50,000	\$ 49,999	\$ -	
Rec. Dept Blue Ribbon Comm.Gym Facility Site Study	\$ -	\$ 11,500	\$ -	
Sidewalk Design Phase I	\$ 85,000	\$ 85,000	\$ -	
Warrant Article # Fire Dept-Initial Attack Apparatus	\$ 48,500	\$ 48,500	\$ -	
M'Boro Bay Inlet Study	\$ -	\$ 10,000	\$ -	
Rec. Dept. - Playground Dr. & Comm. Ctr. Fields		\$ 9,736		
Community Garden	\$ -	\$ 887	\$ -	
TO CAPITAL RESERVE ACCOUNTS:				
Communications Technology - CR	\$ 27,500	\$ 27,500	\$ 27,500	Article 8
Reappraisal - CR	\$ 24,000	\$ 24,000	\$ 24,000	Article 8
Firefighting Equipment - CR	\$ 110,000	\$ 110,000	\$ 110,000	Article 8
Public Works Equipment - CR	\$ 162,500	\$ 162,500	\$ 160,000	Article 8
Municipal Building - CR	\$ 100,000	\$ 100,000	\$ 200,000	Article 8
IT Hardware and Software - CR (NEW)	\$ -	\$ -	\$ 30,000	Article 12
St.Landing Park and Beach Improvements - CR (NEW)	\$ -	\$ -	\$ 125,000	Article 13
TO TRUST AND AGENCY FUNDS:				
Milfoil - MF	\$ 200,000	\$ 200,000	\$ 225,000	Article 9
Lee's Mills - MF	\$ 3,000	\$ 3,000	\$ 2,700	Article 9
Dry Hydrant - MF	\$ 2,500	\$ 2,500	\$ -	
EXPENDITURES FROM CR AND MF:	\$ -	\$ 252,322	\$ -	
TOTAL APPROPRIATIONS	\$ 10,332,550	\$ 10,232,682	\$ 10,750,239	

	Estimated Revenue 2015	Actual Revenue 2015	Estimated Revenue 2016
TAXES:			
Land Use Change Taxes	\$ 10,000	\$ 10,300	\$ 10,000
Yield Taxes	\$ 10,000	\$ 20,872	\$ 10,000
Payment in Lieu of Taxes	\$ 35,000	\$ 36,407	\$ 35,000
Boat Taxes	\$ 22,500	\$ 21,075	\$ 22,500
Interest & Penalties on Taxes	\$ 50,000	\$ 100,307	\$ 75,000
LICENSES AND PERMITS:			
Town Clerk Motor Vehicle Fees	\$ 1,050,000	\$ 1,282,247	\$ 1,100,000
Town Clerk Dog License		\$ 7,195	\$ 7,200
Town Clerk Misc. Income		\$ 6,478	\$ 5,000
Town Clerk Boat Registration Fees		\$ 22,021	\$ 12,000
Building Permits / Health Fees	\$ 55,000	\$ 75,239	\$ 60,000
Other Licenses, Permits, Fees	\$ 12,500	\$ -	\$ -
FROM STATE:			
Shared Revenue:			
Meals & Room Tax Distrib.	\$ 180,000	\$ 195,722	\$ 185,000
Highway Block Grant	\$ 130,000	\$ 137,132	\$ 130,000
CHARGES FOR SERVICES:			
Income From Departments:			
Police Department Income	\$ 50,000	\$ 34,580	\$ 45,000
WMF Income	\$ 135,000	\$ 110,939	\$ 90,000
MISCELLANEOUS REVENUES:			
Sale of Municipal Property	\$ 10,000	\$ 31,468	\$ 6,000
Interest on Investments	\$ 15,000	\$ 10,086	\$ 10,000
Other Miscellaneous Revenue:			
Rent Town Property	\$ 1,860	\$ 1,860	\$ 1,860
Land Use Office - Income	\$ 12,500	\$ 11,853	\$ 12,100
Miscellaneous Income	\$ 90,000	\$ 143,409	\$ 90,000
WMF/Beach/Temp. Permits	\$ 70,000	\$ 86,740	\$ 24,000
Cable Franchise	\$ 30,000	\$ 32,500	\$ 30,000
Forest Fire Reimbursement	\$ 5,000	\$ 6,250	\$ 5,000
Employee Insurance Payment	\$ 90,000	\$ 81,795	\$ 90,000
Lee's Mill - Dock Leases	\$ 3,000	\$ 2,700	\$ 2,700
FROM RESERVE & TRUST FUNDS:			
Public Works Equipment CR	\$ 157,500	\$ 157,500	\$ 54,000
Municipal Building CR	\$ 40,000	\$ 40,000	\$ 175,000
Fire Fighting Equipment CR	\$ -	\$ -	\$ 200,000
Municipal Building CR	\$ 35,000	\$ 4,354	\$ -
Milfoil MF	\$ -	\$ -	\$ -
Lees Mill MF	\$ -	\$ -	\$ 2,700
FROM RESERVE & TRUST EXPENDITURES:			
Milfoil	\$ -	\$ 246,263	\$ -
Community Substance Abuse	\$ -	\$ 1,000	\$ -
Municipal Building	\$ -	\$ 9,736	\$ -
Dry Hydrant	\$ -	\$ 1,479	\$ -
Fuel Assistance	\$ -	\$ 2,456	\$ -
OTHER FINANCING SOURCES:	\$ -	\$ -	
TOTAL REVENUES AND CREDITS	\$ 2,299,860	\$ 2,931,962	\$ 2,490,060

Article 6

Article 7

Article 6

Total Appropriations	\$ 10,332,550	\$ 10,232,682	\$ 10,750,239
Total Appropriations does not include Carry-Over		\$ -	
Less Amount of Estimated Revenues	\$ 2,299,860	\$ 2,931,962	\$ 2,490,060
Amount of Taxes to be Raised - Before Offset of Fund Bal.	\$ 8,032,690	\$ 7,300,719	\$ 8,260,179
Offset of Application w/ Fund Balance	\$ 50,000	\$ -	\$ 673,200
Amount used to reduce Taxes	\$ -	\$ 575,000	\$ -
Anticipated Amount of Taxes to be Raised	\$ 7,982,690	\$ 6,725,719	\$ 7,586,979
(Exclusive of School/County Taxes)			

Article 2, 6,
8, 12, 13

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**Summary Inventory of Valuation
MS-1 for 2015**

Land Values	\$ 1,583,445,133.00
Building Values	\$ 1,121,137,564.00
Public Utilities	\$ 31,016,689.00
Total Valuation Before Exemptions	\$ 2,735,599,386.00

Elderly Exemptions	\$ 1,239,700.00	
Blind Exemptions	\$ 125,000.00	
Disabled Exemptions	\$ 100,000.00	
Improvements to Assist Persons with Disabilities	\$ -	
Total Exemptions Allowed	\$ 1,464,700.00	\$ 1,464,700.00

Net Valuation on Which the Tax Rate for Municipal, County and Local Education is computed	\$ 2,734,134,686.00
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Less Value Public Utilities	\$ 31,016,689.00
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Net Valuation without Utilities on which Tax Rate for State Education Tax is Computed	\$ 2,703,117,997.00
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Summary of Tax Rates

	2015	2014	2013	2012	2011	2010	2009	2008
Municipal	\$ 2.85	\$ 2.85	\$2.77	\$ 2.73	\$ 2.77	\$ 2.63	\$ 2.22	\$ 2.32
County	\$ 1.42	\$ 1.22	\$1.13	\$ 1.11	\$ 1.06	\$ 1.05	\$ 1.03	\$ 0.97
School - State	\$ 2.54	\$ 2.53	\$2.66	\$ 2.52	\$ 1.97	\$ 2.32	\$ 2.31	\$ 2.21
School - Local	\$ 2.20	\$ 2.26	\$2.13	\$ 2.20	\$ 2.53	\$ 2.12	\$ 2.14	\$ 2.16
Tax Rate:	\$ 9.01	\$ 8.86	\$8.69	\$ 8.56	\$ 8.33	\$ 8.12	\$ 7.70	\$ 7.66

***Town Owned Property for
Conservation, Highway and Facility Use**

Schedule of Town Owned Property 2015

Grantee	Map Lot Unit	St #	Location	Land	Building	Total
MOULTONBOROUGH TOWN OF*	006//009/000 000/000		EVANS ROAD	\$4,500	\$0	\$4,500
MOULTONBOROUGH TOWN OF*	016//003/000 000/000	253	HOLLAND STREET	\$197,900	\$326,100	\$524,000
MOULTONBOROUGH TOWN OF*	016//006/000 000/000		HOLLAND STREET	\$56,100	\$0	\$56,100
MOULTONBOROUGH TOWN OF*	024//005/000 000/000		HOLLAND STREET	\$58,200	\$0	\$58,200
MOULTONBOROUGH TOWN OF*	027//006/000 000/000		SHERIDAN ROAD	\$43,900	\$0	\$43,900
MOULTONBOROUGH TOWN OF*	041//010/000 000/000		SHERIDAN ROAD	\$56,000	\$0	\$56,000
MOULTONBOROUGH TOWN OF*	044//016/000 000/000	139	OLD ROUTE 109	\$145,000	\$312,500	\$457,500
MOULTONBOROUGH TOWN OF*	052//001/000 000/000	4/6/10	HOLLAND STREET	\$482,700	\$6,142,900	\$6,625,600
MOULTONBOROUGH TOWN OF*	052//014/000 000/000	970	WHITTIER HIGHWAY	\$60,700	\$144,200	\$204,900
MOULTONBOROUGH TOWN OF*	052//023/000 000/000	951	WHITTIER HIGHWAY	\$78,600	\$45,300	\$123,900
MOULTONBOROUGH TOWN OF*	074//010/000 000/000		LEES MILL ROAD	\$27,900	\$0	\$27,900
MOULTONBOROUGH TOWN OF*	091//004/000 000/000		LEES MILL ROAD	\$481,500	\$87,700	\$569,200
MOULTONBOROUGH TOWN OF*	093//011/000 000/000		MELLY LANE	\$51,900	\$0	\$51,900
MOULTONBOROUGH TOWN OF*	094//020/000 000/000		GOV. WENTWORTH HIGHWAY	\$52,500	\$0	\$52,500
MOULTONBOROUGH TOWN OF*	098//078/000 000/000	2	STATES LANDING ROAD	\$38,900	\$0	\$38,900
MOULTONBOROUGH TOWN OF*	099//044/000 000/000		MAYFLOWER LANE	\$48,600	\$0	\$48,600
MOULTONBOROUGH TOWN OF*	099//073/000 000/000		EDEN LANE	\$46,900	\$0	\$46,900
MOULTONBOROUGH TOWN OF*	099//095/000 000/000		PARADISE DRIVE	\$156,900	\$0	\$156,900
MOULTONBOROUGH TOWN OF*	107//061/000 000/000		EVERGREEN DRIVE	\$8,600	\$0	\$8,600
MOULTONBOROUGH TOWN OF*	115//030/000 000/000		WHITTIER HIGHWAY	\$51,300	\$0	\$51,300
MOULTONBOROUGH TOWN OF*	120//095/000 000/000	215	STATES LANDING ROAD	\$858,800	\$0	\$858,800
MOULTONBOROUGH TOWN OF*	134//031/000 000/000	68/30	HIGHWAY GARAGE ROAD	\$115,800	\$451,700	\$567,500
MOULTONBOROUGH TOWN OF*	135//002/000 000/000		PLAYGROUND DRIVE	\$68,800	\$0	\$68,800
MOULTONBOROUGH TOWN OF*	135//005/000 000/000	20/21	PLAYGROUND DRIVE	\$79,800	\$132,400	\$212,200
MOULTONBOROUGH TOWN OF*	135//006/000 000/000		MOULTONBORO NECK ROAD	\$14,600	\$0	\$14,600
MOULTONBOROUGH TOWN OF*	148//030/000 000/000		1/2 ACRE ISLAND	\$42,500	\$0	\$42,500
MOULTONBOROUGH TOWN OF*	162//087/001 000/000		DEEP WOOD LODGE ROAD	\$44,500	\$0	\$44,500
MOULTONBOROUGH TOWN OF*	170//002/000 000/000	4	WHITTIER HIGHWAY	\$393,300	\$3,500	\$396,800
MOULTONBOROUGH TOWN OF*	180//052/000 000/000		COTTAGE ROAD	\$44,500	\$0	\$44,500
MOULTONBOROUGH TOWN OF*	191//007/000 000/000		SHAKER JERRY ROAD	\$56,300	\$0	\$56,300
MOULTONBOROUGH TOWN OF*	201//001/000 000/000		MOULTONBORO NECK ROAD	\$53,800	\$0	\$53,800
MOULTONBOROUGH TOWN OF*	205//015/000 000/000		LOON ISLAND	\$13,200	\$0	\$13,200
MOULTONBOROUGH TOWN OF*	222//001/000 000/000		GOOSE ISLAND	\$8,200	\$0	\$8,200
MOULTONBOROUGH TOWN OF*	224//008/000 000/000		MOULTONBORO NECK ROAD	\$57,800	\$0	\$57,800
MOULTONBOROUGH TOWN OF*	224//009/000 000/000	948	MOULTONBORO NECK ROAD	\$57,200	\$352,900	\$410,100
MOULTONBOROUGH TOWN OF*	224//010/000 000/000		MOULTONBORO NECK ROAD	\$42,600	\$0	\$42,600

***Town Owned Property for
Conservation, Highway and Facility Use**

Schedule of Town Owned Property 2015

MOULTONBOROUGH TOWN OF*	249// 015/000 000/000		TANGLEWOOD SHORES	\$40,100	\$0	\$40,100
MOULTONBOROUGH TOWN OF*	255// 006/000 000/000	62	LONG ISLAND ROAD	\$614,300	\$0	\$614,300
MOULTONBOROUGH TOWN OF*	255// 007/000 000/000		LONG ISLAND ROAD	\$1,082,700	\$1,100	\$1,083,800
MOULTONBOROUGH TOWN OF*	255// 010/000 000/000		MOULTONBORO NECK ROAD	\$38,700	\$0	\$38,700
MOULTONBOROUGH TOWN OF	016// 009/000 000/000		HOLLAND STREET	\$800	\$0	\$800
MOULTONBOROUGH TOWN OF	020// 003/000 000/000		OSSIPEE MOUNTAIN ROAD	\$47,200	\$0	\$47,200
MOULTONBOROUGH TOWN OF	060// 008/000 000/000		HUCKLEBERRY ISLAND	\$1,700	\$0	\$1,700
MOULTONBOROUGH TOWN OF	068// 003/000 000/000		LEE ROAD	\$36,200	\$0	\$36,200
MOULTONBOROUGH TOWN OF	072// 083/000 000/000		PARADISE DRIVE	\$44,900	\$0	\$44,900
MOULTONBOROUGH TOWN OF	076// 005/000 000/000		WHITTIER HIGHWAY	\$48,900	\$0	\$48,900
MOULTONBOROUGH TOWN OF	076// 006/000 000/000		WHITTIER HIGHWAY	\$39,400	\$0	\$39,400
MOULTONBOROUGH TOWN OF	085// 023/000 000/000		BEAN ROAD	\$238,000	\$0	\$238,000
MOULTONBOROUGH TOWN OF	088// 005/000 000/000		WHITTIER HIGHWAY	\$2,100	\$0	\$2,100
MOULTONBOROUGH TOWN OF	088// 008/000 000/000		WHITTIER HIGHWAY	\$48,100	\$0	\$48,100
MOULTONBOROUGH TOWN OF	089// 016/000 000/000		ACORN LANE	\$56,300	\$0	\$56,300
MOULTONBOROUGH TOWN OF	107// 018/000 000/000		DEERCROSSING	\$20,100	\$0	\$20,100
MOULTONBOROUGH TOWN OF	115// 018/000 000/000		BURTON ROAD	\$60,400	\$0	\$60,400
MOULTONBOROUGH TOWN OF	115// 019/000 000/000		BURTON ROAD	\$57,200	\$0	\$57,200
MOULTONBOROUGH TOWN OF	115// 020/000 000/000	31	BURTON ROAD	\$59,800	\$32,400	\$92,200
MOULTONBOROUGH TOWN OF	121// 142/000 000/000		GENEVE STREET	\$43,500	\$0	\$43,500
MOULTONBOROUGH TOWN OF	122// 013/000 000/000		WINTERSPORT STREET	\$87,900	\$0	\$87,900
MOULTONBOROUGH TOWN OF	128// 047/000 000/000		HANNAH STREET	\$41,800	\$0	\$41,800
MOULTONBOROUGH TOWN OF	130// 021/000 000/000		SPITZEN STREET	\$42,100	\$0	\$42,100
MOULTONBOROUGH TOWN OF	130// 089/000 000/000		GANSY ISLAND	\$47,100	\$0	\$47,100
MOULTONBOROUGH TOWN OF	142// 052/000 000/000		ISLAND OFF MERRIVALE ROAD	\$8,100	\$0	\$8,100
MOULTONBOROUGH TOWN OF	142// 053/000 000/000		ISLAND OFF MERRIVALE ROAD	\$7,600	\$0	\$7,600
MOULTONBOROUGH TOWN OF	146// 024/000 000/000		HANSON MILL ROAD	\$3,800	\$0	\$3,800
MOULTONBOROUGH TOWN OF	166// 007/000 000/000		ROSE LANE	\$62,200	\$0	\$62,200
MOULTONBOROUGH TOWN OF	179// 019/000 000/000		WYMAN TRAIL	\$4,700	\$0	\$4,700
MOULTONBOROUGH TOWN OF	188// 018/000 000/000		WYMAN TRAIL	\$33,600	\$0	\$33,600
MOULTONBOROUGH TOWN OF	201// 004/000 000/000		KONA FARM ROAD	\$4,600	\$0	\$4,600
MOULTONBOROUGH TOWN OF	216// 030/000 000/000		WALLACE POINT ROAD	\$3,900	\$0	\$3,900
MOULTONBOROUGH TOWN OF	231// 001/000 000/000		ISLAND OFF GENEVA POINT	\$7,600	\$0	\$7,600
MOULTONBOROUGH TOWN OF	235// 012/000 000/000		ECHO LANDING ROAD	\$12,400	\$0	\$12,400
MOULTONBOROUGH TOWN OF	254// 049/000 000/000		ISLAND OFF FOLEY ISLAND	\$7,900	\$0	\$7,900

Statement of Appropriations and Taxes Assessed - 2015

Town Officers	\$ 462,328.00
Administration	\$ 472,482.00
Tax Collector	\$ 162,338.00
Town Clerk	\$ 208,735.00
Town Assessing	\$ 214,685.00
Elections	\$ 13,929.00
Building & Ground Maintenance	\$ 292,500.00
Development Services	\$ 308,910.00
Insurance	\$ 88,000.00
Police Department	\$ 1,684,635.00
Fire Department	\$ 964,433.00
Dept of Public Works - Highway Department	\$ 1,471,412.00
Private Roads	\$ 257,780.00
Road Projects	\$ 810,000.00
Cemeteries	\$ 22,337.00
Dept of Public Works - Transfer Station	\$ 542,746.00
Human Services	\$ 131,080.00
Visiting Nurse Service	\$ 80,000.00
Collective Bargaining Agreement	\$ 8,250.00
Child & Family Services	\$ 2,500.00
Loon Preservation Center	\$ 1,000.00
Starting Point	\$ 1,576.00
Tri-County Community Action Program	\$ 7,500.00
Suicide Prevention Coalition	\$ 14,000.00
Interlakes Community Caregivers	\$ 1,500.00
Winnepesaukee Wellness Center	\$ 10,000.00
Historical Society	\$ 2,600.00
Lakes Region Food Pantry	\$ 7,500.00
MS Senior Meals Program	\$ 11,000.00
Central NH VNA Hospice	\$ 5,000.00
Interlakes Daycare Center	\$ 1,350.00
Sandwich Children's Center	\$ 2,400.00
Library	\$ 493,156.00
Recreation	\$ 322,888.00
Capital Outlay - Fire Equipment Bunker Gear	\$ 15,000
Capital Outlay - Police Cruiser (2)	\$ 101,000
Capital Outlay - DPW Payloader	\$ 185,000

Capital Outlay - DPW PSB Energy Improvements	\$	30,000
Capital Outlay - DPW PSB Parking Lot	\$	10,000
Capital Outlay - Rec.Dept.Pathway Repairs to Phase II	\$	63,000
Capital Outlay - Rec.Dept.States Landing Park & Beach Fac	\$	50,000
Capital Outlay - DPW Facilities - Hwy.Garage Water Treatm	\$	20,000
Capital Outlay - Rec.Dept.Softball Field Initial Design & Peri	\$	15,000
Capital Outlay - Warrant Article - Fire Dept. Initial Attack Ar	\$	48,500
Capital Outlay - Sidewalk Design Phase I	\$	85,000
Capital Reserve Public Works Equipment	\$	162,500
Capital Reserve Fire Equipment	\$	110,000
Capital Reserve Reappraisal	\$	24,000
Capital Reserve Communication Technology	\$	27,500
Capital Reserve Police Dept Comm. Equipment		
Capital Reserve Community Substance Abuse & Prev		
Capital Reserve Municipal Building	\$	100,000
Maintenance Trust Lee's Mills Improvements	\$	3,000
Maintenance Trust Historical		
Maintenance Trust Dry Hydrant	\$	2,500
Maintenance Trust Milfoil	\$	200,000

TOTAL APPROPRIATIONS \$10,332,550.00

Land Use Change Taxes	\$	10,000.00
Yield Taxes	\$	10,000.00
Payment in Lieu of Taxes	\$	34,986.00
Boat Taxes	\$	22,500.00
Interest & Penalties on Taxes	\$	50,000.00
Motor Vehicle Permit Fees	\$	1,050,000.00
Building Permits / Health Fees	\$	55,000.00
Other Licenses, Permits and Fees	\$	12,500.00
Meals & Room Tax Distrib.	\$	195,722.00
Highway Block Grant	\$	135,953.00
Nurse Income	\$	-
Police Department Income	\$	50,000.00
WMF Income	\$	135,000.00
Interest on Investments	\$	15,000.00
Sale of Town Property	\$	10,000.00
Rent Town Property	\$	1,860.00
Development Services Income	\$	12,500.00
Miscellaneous Income	\$	90,000.00
Cable Franchise	\$	30,000.00
Recreation Sponsors & Income	\$	-

Cemetery Trust Fund Interest	\$ -
Fire Tower Income	\$ 5,000.00
Landfill & Beach Permit Income	\$ 70,000.00
Employee Insurance Payment	\$ 90,000.00
Cobra (Ins) Reimbursement	\$ -
Lee's Mills - Dock Leases	\$ 3,000.00
From Capital Reserve	\$ 232,500.00
From Maintenance Funds	\$ -
Fund to Reduce Taxes	\$ -

TOTAL REVENUES & CREDITS \$ 2,321,521.00

Appropriations	\$10,332,550.00
Revenues	\$ (2,321,521.00)
Fund Balance to Reduce Taxes	\$ (575,000.00)
Overlay	\$ 195,791.00
War Service Credits	\$ 169,505.00

Net Town Appropriations \$7,801,325.00

Gross Approp. - Revenue Net Local School	\$ 12,880,860.00
State Education Taxes	\$ (6,862,731.00)

Net Local School \$ 6,018,129.00

State Education Taxes \$ 6,862,731.00

Due to County \$ 3,873,586.00

Net Assessed Valuation \$24,555,771.00

Less: War Service Credits \$ (169,505.00)

Property Tax Commitment \$ 24,386,266.00

Comparative Statement of Appropriations and Expenditures - 2015

Title of Appropriation	Revenue		Carry - Over		Amount	
	Approp	Reimb & Fees	& Transfers	Available	Expenditures	Balance
Town Officers	\$ 462,328	\$ 545,210	\$ (28,940)	\$ 978,598	\$ 351,597	\$ 627,000
Administration	\$ 472,482	\$ -	\$ 5,460	\$ 477,942	\$ 429,225	\$ 48,717
Tax Collector	\$ 162,338	\$ -	\$ 1,250	\$ 163,588	\$ 139,009	\$ 24,579
Town Clerk	\$ 208,735	\$ 1,317,940	\$ 4,220	\$ 1,530,895	\$ 204,128	\$ 1,326,767
Town Assessing	\$ 214,685	\$ -	\$ 1,060	\$ 215,745	\$ 209,588	\$ 6,157
Abatement Refunds	\$ -	\$ -	\$ -	\$ -	\$ 11,022	\$ (11,022)
Elections	\$ 13,929	\$ -	\$ -	\$ 13,929	\$ 6,411	\$ 7,518
Development Services	\$ 308,910	\$ 87,092	\$ 2,430	\$ 398,432	\$ 290,583	\$ 107,848
DPW - Building & Grounds	\$ 292,500	\$ -	\$ 12,250	\$ 304,750	\$ 304,736	\$ 14
Insurance	\$ 88,000	\$ -	\$ -	\$ 88,000	\$ 69,940	\$ 18,060
Police Department	\$ 1,684,635	\$ 34,580	\$ 2,430	\$ 1,721,645	\$ 1,616,617	\$ 105,028
Fire Department	\$ 964,433	\$ 6,250	\$ 11,643	\$ 982,326	\$ 934,965	\$ 47,361
DPW - General Highway Maintenance	\$ 1,471,412	\$ 13,610	\$ 5,150	\$ 1,490,172	\$ 1,434,186	\$ 55,985
DPW - Private Roads	\$ 257,780	\$ -	\$ -	\$ 257,780	\$ 241,142	\$ 16,639
Cemetery	\$ 22,337	\$ -	\$ -	\$ 22,337	\$ 21,915	\$ 422
Road Projects	\$ 810,000	\$ -	\$ 110,000	\$ 920,000	\$ 889,233	\$ 30,767
Highway Block Grant	\$ -	\$ 137,132	\$ -	\$ 137,132	\$ -	\$ 137,132
State Aid to Roads	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DPW - Transfer Station	\$ 542,746	\$ 110,939	\$ 1,050	\$ 654,735	\$ 533,024	\$ 121,711
Human Services	\$ 131,080	\$ 1,349	\$ -	\$ 132,429	\$ 57,847	\$ 74,582
Visiting Nurse Service	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ 67,309	\$ 12,691
Police Department Collective Bargaining Agreement	\$ 8,250	\$ -	\$ -	\$ 8,250	\$ 8,250	\$ -
Child & Family Services	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -
Loon Preservation Center	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
Starting Point	\$ 1,576	\$ -	\$ -	\$ 1,576	\$ 1,576	\$ -
Tri-County Community Action Program	\$ 7,500	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ -
Suicide Prevention Coalition	\$ 14,000	\$ -	\$ -	\$ 14,000	\$ 9,606	\$ 4,394
Interlakes Community Caregivers	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -
Winnepesaukee Wellness Center	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
Lakes Region Food Pantry	\$ 7,500	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ -
MS Senior Meals on Wheels	\$ 11,000	\$ -	\$ -	\$ 11,000	\$ 11,000	\$ -
Central NH VNA Hospice	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
Interlakes Daycare Center	\$ 1,350	\$ -	\$ -	\$ 1,350	\$ 1,350	\$ -
Sandwich Children's Center	\$ 2,400	\$ -	\$ -	\$ 2,400	\$ 2,400	\$ -

Title of Appropriation	Revenue		Carry - Over & Transfers	Amount		Expenditures	Balance
	Approp	Reimb & Fees		Available			
Library	\$ 493,156	\$ -	\$ -	\$ 493,156	\$ 475,745	\$ 17,411	
Recreation	\$ 322,888	\$ -	\$ 3,240	\$ 326,128	\$ 305,042	\$ 21,086	
Capital Outlay - Fire Dept. Roofing	\$ -	\$ -	\$ 34,791	\$ 34,791	\$ 34,791	\$ -	
Capital Outlay - Blue Ribbon Comm. Gym Facility Site Study	\$ -	\$ -	\$ 11,500	\$ 11,500	\$ 11,500	\$ -	
Capital Outlay - DPW Facilities Flooring	\$ -	\$ -	\$ 34,997	\$ 34,997	\$ 23,245	\$ 11,752	
Capital Outlay - Fire Dept. Bunker Gear	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	
Capital Outlay - Police Cruiser	\$ 101,000	\$ -	\$ -	\$ 101,000	\$ 100,615	\$ 385	
Capital Outlay - DPW Highway Payloader	\$ 185,000	\$ -	\$ -	\$ 185,000	\$ 157,000	\$ 28,000	
Capital Outlay - DPW Highway Federal Surplus Freightliner	\$ -	\$ -	\$ -	\$ -	\$ 28,000	\$ (28,000)	
Capital Outlay - DPW Facilities - PSB Energy Improvements	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ 20,915	\$ 9,085	
Capital Outlay - DPW Facilities - PSB Parking Lot	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	
Capital Outlay - Rec. Dept. Pathway - Repairs to Phase II	\$ 63,000	\$ -	\$ -	\$ 63,000	\$ 37,376	\$ 25,624	
Capital Outlay - States Landing Park & Beach Facility	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ 49,999	\$ 1	
Capital Outlay - DPW Facilities - Hwy.Garage Water Treatment	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	
Capital Outlay - Rec. Dept. Softball Field Initial Design & Permits	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 0	
Capital Outlay - Warrant Article - Fire Dept. Initial Attack App.	\$ 48,500	\$ -	\$ -	\$ 48,500	\$ 48,500	\$ -	
Capital Outlay - Sidewalk Design	\$ 85,000	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ 0	
Capital Outlay - Historical Society / Town House	\$ 2,600	\$ -	\$ -	\$ 2,600	\$ 2,600	\$ -	
Capital Outlay - Pathway Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - M'Boro Bay Inlet Study	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	
Capital Outlay - Pre-Site Assessment - Pre 1981 Landfill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - Fire Dept. Apparatus Equip-Paramedic Level	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - Stewart's Amb. Service - Amend.To Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - Pathway Repairs to Phase II	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - Community Garden	\$ -	\$ 1,800	\$ -	\$ 1,800	\$ 887	\$ 913	
Capital Outlay - Playground Dr. & Comm.Ctr Fields.	\$ -	\$ -	\$ 36,498	\$ 36,498	\$ 9,736	\$ 26,762	
Capital Reserve Public Works Equipment	\$ 162,500	\$ -	\$ -	\$ 162,500	\$ 162,500	\$ -	
Capital Reserve Municipal Buildings	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	
Capital Reserve Fire Equipment	\$ 110,000	\$ -	\$ -	\$ 110,000	\$ 110,000	\$ -	
Capital Reserve Reappraisal	\$ 24,000	\$ -	\$ -	\$ 24,000	\$ 24,000	\$ -	
Capital Reserve Communication Technology	\$ 27,500	\$ -	\$ -	\$ 27,500	\$ 27,500	\$ -	
Capital Reserve Police Dept Comm. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Reserve Community Substance Abuse & Prev	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance Trust Lee's Mills Improvements	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	
Maintenance Trust Historical Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance Trust Dry Hydrant	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	

Title of Appropriation		Revenue		Carry - Over		Amount	
		Reimb & Fees	& Transfers	Available	Expenditures	Balance	
		Approp					
Maintenance Trust Milfoil		\$ 200,000	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ -
Reserve & Trust Expenditures - Community Ctr./Senior Ctr.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve & Trust Expenditures - Public Works Equipment		\$ -	\$ 157,500	\$ -	\$ 157,500	\$ -	\$ 157,500
Reserve & Trust Expenditures - Municipal Building		\$ -	\$ 54,090	\$ -	\$ 54,090	\$ -	\$ 54,090
Reserve & Trust Expenditures - Lee's Mill Improvements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve & Trust Expenditures - Milfoil		\$ -	\$ 245,120	\$ -	\$ 245,120	\$ 245,109	\$ 11
Reserve & Trust Expenditures - Fuel Assistance Trust		\$ -	\$ 3,610	\$ -	\$ 3,610	\$ 4,724	\$ (1,114)
Reserve & Trust Expenditures - Substance Abuse Prev.& Enf.		\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
Reserve & Trust Expenditures - Dry Hydrant		\$ -	\$ 1,479	\$ -	\$ 1,479	\$ 1,489	\$ (10)
TOTALS		\$10,332,550	\$ 2,718,699	\$ 259,029	\$13,310,278	\$ 10,224,432	\$ 3,085,847

Town Office Report - Revenues - 2015

Account Name	Budget	Receipts	Payments	Collected
Boat Registration Fees	\$22,500.00	\$21,074.88	\$0.00	\$21,074.88
Code Enforcement - Building Permits	\$55,000.00	\$75,239.00	\$0.00	\$75,239.00
NH Highway Block Grant	\$130,000.00	\$137,132.14	\$0.00	\$137,132.14
NH Shared Revenue	\$0.00	\$0.00	\$0.00	\$0.00
NH Meals & Rooms Tax Distribution	\$180,000.00	\$195,722.07	\$0.00	\$195,722.07
Payments In Lieu of Taxes	\$35,000.00	\$36,407.24	\$0.00	\$36,407.24
Sale of Town Property	\$10,000.00	\$31,468.00	\$0.00	\$31,468.00
Redemption of Tax Deeded Property	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Cemetery Lots	\$0.00	\$840.00	\$0.00	\$840.00
Rent Town Property	\$1,860.00	\$1,860.00	\$0.00	\$1,860.00
Forest Fire Reimbursement	\$5,000.00	\$6,348.86	(\$99.00)	\$6,249.86
Cemetery Grave Opening	\$0.00	\$3,950.00	\$0.00	\$3,950.00
Cable Franchise	\$30,000.00	\$32,500.00	\$0.00	\$32,500.00
Cobra Reimbursement	\$0.00	\$1,502.64	\$0.00	\$1,502.64
Misc Revenue	\$90,000.00	\$118,309.29	(\$4,426.58)	\$113,882.71
Misc Revenue - Community Garden	\$0.00	\$1,800.00	\$0.00	\$1,800.00
Lees Mill Dock Leases	\$3,000.00	\$2,700.00	\$0.00	\$2,700.00
Interest on Investments-Checking Acct	\$5,000.00	\$81.06	\$0.00	\$81.06
Interest on Investments-Savings Acct	\$10,000.00	\$10,005.34	\$0.00	\$10,005.34
Police Income - Grants	\$25,000.00	\$22,674.69	\$0.00	\$22,674.69
Police Income - Pistol Permits	\$1,000.00	\$1,390.00	\$0.00	\$1,390.00
Police Income - Misc	\$1,000.00	\$3,698.50	\$0.00	\$3,698.50
Police Income - Fines	\$500.00	\$3,615.98	\$0.00	\$3,615.98
Police Income - Alcohol Fines	\$5,000.00	\$3,200.81	\$0.00	\$3,200.81
Police Income - Details	\$17,500.00	\$10,350.00	(\$10,350.00)	\$0.00
Development Services - Revenue	\$12,500.00	\$11,852.60	\$0.00	\$11,852.60
Town Offices Revenue	\$0.00	\$6,125.67	\$0.00	\$6,125.67
Human Services Reimbursements	\$0.00	\$1,348.60	\$0.00	\$1,348.60
DPW-Highway Revenue	\$0.00	\$13,633.64	(\$23.88)	\$13,609.76
WMF Disposal Fees	\$100,000.00	\$88,096.36	\$0.00	\$88,096.36
WMF Recycling Income	\$35,000.00	\$22,842.75	\$0.00	\$22,842.75
WMF/Beach/Temp.Permits Income	\$70,000.00	\$86,740.00	\$0.00	\$86,740.00
Recreation Programs	\$0.00	\$77,678.60	(\$77,678.60)	\$0.00
Recreation Sponsors	\$0.00	\$2,425.00	(\$2,425.00)	\$0.00
Recreation Holopainen Donations	\$0.00	\$350.00	\$0.00	\$350.00
Tsfr from Trust & Cap Rsrv Funds	\$232,500.00	\$466,455.19	(\$3,657.50)	\$462,797.69
	\$1,077,360.00	\$1,499,418.91	(\$98,660.56)	\$1,400,758.35

Respectfully Submitted,
Heidi Davis, Finance & Personnel Director

Summary of Payments - 2015

General Government

Town Officers	\$351,597.17
Administration	\$429,225.32
Tax Collector	\$139,009.21
Town Clerk	\$204,127.96
Assessing	\$209,587.55
Abatement Refunds	\$11,021.81
Buildings & Grounds	\$304,736.29
Development Services	\$290,583.18
Cemeteries	\$21,915.12
Elections	\$6,410.79
Insurance	\$69,940.00

Public Safety

Fire Department	\$934,965.00
Police Department	\$1,624,866.77

Highways and Streets

Highway Maintenance	\$1,434,186.43
Private Roads	\$241,141.50
Road Projects	\$889,233.21

Sanitation

RRP/WMF Transfer Station	\$533,024.01
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Welfare

Human Services	\$57,846.72
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Health and Social Services

Visiting Nurse Service	\$67,309.25
VNA - Hospice	\$5,000.00
Interlakes Day Care Center	\$1,350.00
Meals on Wheels	\$11,000.00
Winnepesaukee Wellness Center	\$10,000.00
Community Action Program	\$7,500.00
Starting Point	\$1,576.00
Loon Center	\$1,000.00
Suicide Prevention Coalition	\$9,606.11
Sandwich Children's Center	\$2,400.00
Interlakes Community Caregivers	\$1,500.00
Lakes Region Food Pantry	\$7,500.00
Child & Family Services	\$2,500.00

Culture and Recreation

Recreation Department - Tax Levy	\$305,041.57
Recreation Department - Revolving Fund	\$110,759.18
Library	\$475,744.74

Conservation Commission	\$5,296.98
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Development Services Boards Consultant Services	\$1,520.00
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Police Department Revolving Fund	\$6,980.70
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Capital Outlay

Fire Department - Roofing	\$34,791.00
Fire Department - Bunker Gear	\$15,000.00
Dept Public Works - Payloader	\$157,000.00
Dept Public Works - Federal Surplus 2009 Freightliner 10 Wheeler	\$28,000.00
Blue Ribbon Comm. Gym Facility Site Study	\$11,500.00
Recreation Dept. Softball Field Intital Design & Permitting	\$14,999.60
States Landing Park & Beach Facility	\$49,999.07
Dept Public Works - Flooring Replacement	\$23,245.00
Dept Public Works - PSB Energy Improvements	\$20,914.56
Dept Public Works - PSB Parking Lot	\$10,000.00
Dept Public Works - Hwy. Garage Water Treatment	\$20,000.00
Police Cruiser	\$100,615.37
Warrant Article - Fire Dept Initial Attack Apparatus (1st year payment)	\$48,500.00
Sidewalk Design	\$84,999.90
Moultonborough Bay Inlet Study	\$10,000.00
Historical Society / Town House	\$2,600.00
Pathway Repairs to Phase II	\$37,376.23
Community Garden	\$887.08
Playground Drive & Comm. Ctr. Fields	\$9,735.56

Expenditures from Trust and Agency Funds

Substance Abuse Prev. & Enforcement	\$1,000.00
Dry Hydrant	\$1,489.34
Milfoil	\$245,108.99
Fuel Assistance	\$4,724.16

Operating Transfers Out

Capital Reserve Accounts	\$424,000.00
Maintenance Trust Funds	\$205,500.00

Education

Local Schools	\$6,018,129.00
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PAYMENTS TO OTHER GOVERNMENT DIVISIONS

Carroll County Tax	\$3,873,586.00
State-Wide Property Tax for Education	\$6,862,731.00

Total Payments for All Purposes	\$27,103,434.43
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TOTAL PAYMENTS	\$27,103,434.43
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TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Financial Statements
December 31, 2014
and
Independent Auditor's Report

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2014

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Moultonborough, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Moultonborough, New Hampshire (the Town), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Moultonborough, New Hampshire, as of December 31, 2014, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the schedule of funding progress for other post-employment benefits on pages i-viii and 23-25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Moultonborough, New Hampshire's basic financial statements. The combining nonmajor governmental and fiduciary fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor governmental and fiduciary fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor governmental and fiduciary fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Manchester, New Hampshire
June 8, 2015

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Our discussion and analysis of the financial performance of the Town of Moultonborough, NH is prepared to provide an overview of the Town's financial activities for the year ended December 31, 2014. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the Board of Selectmen. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. We report this data in a manner designed to present fairly the Town's financial position and the results of operations of the various Town funds. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

The Board of Selectmen are responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). The Board of Selectmen also strive to put these assets to good and effective use. We designed the Town's internal control structure to provide reasonable assurances that we attain these objectives.

Financial Highlights

- The assets and deferred outflows of resources of the Town of Moultonborough exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$18,724,111 (net position). Of this amount, \$6,267,072 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The Town's total net position increased by \$1,187,246.
- As of the close of the current fiscal year, the Town of Moultonborough's governmental funds reported combined ending fund balances of \$7,781,350, an increase of \$367,713 in comparison with the prior year. Of this total amount, \$7,627,582 is available for spending at the Town's discretion (unrestricted fund balance).
- At the end of the current fiscal year, the unassigned fund balance for the general fund was \$5,102,172 or 53% of total general fund expenditures in fiscal year 2014.
- The Town has long-term obligations payable at year end consisting of two capital leases totaling \$180,446 and compensated absences of \$224,430.
- The Town has other post-employment benefits payable at year-end of \$1,734,064.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Moultonborough using the integrated approach prescribed by GASB Statement 34.

It is our intention that this discussion and analysis serve as an introduction to the Town's financial statements. The basic financial statements are comprised of the following three components:

1. Government-Wide Financial Statements
2. Fund Financial Statements
3. Notes to the Basic Financial Statements

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Government-wide financial statements. The *government-wide financial statements* provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The *statement of net position* presents information on all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *statement of activities* presents information showing how the Town's net position changed during the most recent fiscal year. We take all of the current year's revenues and expenses into account regardless of when cash is received or paid.

Fund financial statements. A *fund* is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. One can divide all the funds of the Town into two categories: governmental funds and fiduciary funds.

Governmental funds. We use *governmental funds* to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the *governmental funds* and *governmental activities*.

The Town maintains numerous individual governmental funds. We present information separately in the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund, which is considered to be the Town's only major fund. We combine data from all other governmental funds into a single, aggregate presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining supplemental schedules accompanying this report as Supplemental Information.

The Town adopts an annual appropriation budget for its General Fund. A budgetary comparison schedule is provided for the General Fund as Required Supplementary Information to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties other than the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs of the Town of Moultonborough. The Town's fiduciary funds consist of private-purpose trust funds and agency funds.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required supplementary information. The basic financial statements and accompanying notes are followed by a section of *required supplementary information*. This section includes a budgetary comparison schedule for the general fund, the Town's only major governmental fund with an adopted budget, and includes reconciliation between the statutory fund balance for budgetary purposes and the fund balance as presented in the governmental fund financial statements. In addition, there's a schedule of funding progress for other post-employment benefits.

Other supplementary information. The combining statements referred to previously in connection with non-major governmental funds and fiduciary funds are presented immediately following the required supplementary information.

Government-Wide Financial Analysis

Town of Moultonborough, NH Net Position		
	2014	2013
Capital assets, net	\$ 12,483,717	\$ 11,616,116
Other assets	14,545,659	14,787,289
Total Assets	<u>27,029,376</u>	<u>26,403,405</u>
 Total Deferred Outflows of Resources	 <u>-</u>	 <u>-</u>
 Long-term liabilities	 2,138,940	 2,030,253
Other liabilities	<u>6,156,325</u>	<u>6,823,272</u>
Total Liabilities	<u>8,295,265</u>	<u>8,853,525</u>
 Unearned property tax revenue		2,900
Other unearned revenue	<u>10,000</u>	<u>10,115</u>
Total Deferred Inflows of Resources	<u>10,000</u>	<u>13,015</u>
 Net position:		
Net investment in capital assets	12,303,271	11,302,674
Restricted	153,768	135,014
Unrestricted	<u>6,267,072</u>	<u>6,099,177</u>
Total Net Position	<u>\$ 18,724,111</u>	<u>\$ 17,536,865</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the 2014 fiscal year, the Town's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$18,724,111. This is a \$1,187,246 increase in net position during 2014. This increase includes an increase in net investment in capital assets of \$1,000,597 and increases to the total restricted and unrestricted net position of \$186,649.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

The largest portion of the Town's net position \$12,303,271 (66%) reflects its investment in capital assets (e.g., land, buildings, vehicles and equipment, infrastructure); less any related debt used to acquire those assets that is still outstanding. The Town's capital leases payable at year-end of \$180,446 is our only related debt. The Town uses its capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$153,768 (1%), represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$6,267,072 (33%) may be used to meet the government's ongoing obligations to citizens and creditors.

Town of Moultonborough, NH
Changes in Net position

	2014	2013
Revenues		
Program revenues:		
Charges for services	\$ 287,488	\$ 524,717
Operating grants and contributions	246,977	146,261
General revenues:		
Property and other taxes	7,674,210	7,425,580
Licenses and permits	1,393,838	1,251,431
Grants and contributions	196,218	180,881
Interest and investment earnings	24,310	25,399
Miscellaneous	271,977	272,178
Total revenues	<u>10,095,018</u>	<u>9,826,447</u>
Expenses		
General government	2,107,299	2,447,028
Public safety	2,767,210	2,532,426
Highways and streets	2,079,280	2,001,720
Sanitation	567,424	529,837
Health and welfare	207,643	530,206
Culture and recreation	1,000,284	930,801
Conservation	179,382	201,246
Total expenses	<u>8,908,522</u>	<u>9,173,264</u>
Increase in net position before contributions to permanent fund principal	1,186,496	653,183
Contributions to permanent fund principal	<u>750</u>	<u>500</u>
Increase in net position	1,187,246	653,683
Net position, beginning of year	<u>17,536,865</u>	<u>16,883,182</u>
Net position, end of year	<u><u>\$ 18,724,111</u></u>	<u><u>\$ 17,536,865</u></u>

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Governmental activities. The Town has no business-type activities therefore governmental activities were 100% responsible for the Town's total growth in net position of \$1,187,246. Key elements of this increase are the increase in Capital Assets (net of depreciation) \$867,601, the decrease in Due to Moultonborough School District \$411,243, the decrease in Capital Leases Payable \$132,996, and the increase in Other Post-Employment Benefits (\$234,857).

Financial Analysis of the Government's Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of 2014, the Town's governmental funds reported combined ending fund balances of \$7,781,350 an increase of \$367,713 in comparison with the prior year. Of this total amount, \$7,627,582 constitutes unrestricted fund balance, which is available for spending at the government's discretion. The remainder of fund balance is classified as either non-spendable or restricted to indicate that it is not available for new spending because it has already been restricted. The 2014 non-spendable fund balance includes permanent fund endowments used to generate income for purposes that support the Town's programs at the cemeteries (\$9,897) and the municipal library (\$81,303). The restricted fund balance includes donated funds to the library (\$44,598) that can only be for specific purposes such as building repairs and donated funds for the heritage commission of (\$720). The remaining restricted amount (\$17,250) represents library and cemetery income in the permanent funds.

The general fund is the chief operating fund of the Town. At the end of the 2014 fiscal year, unassigned fund balance of the general fund was \$5,102,172 while total fund balance was \$7,370,397. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance (53%) and total fund balance (77%) to total general fund expenditures of \$9,562,526. As defined by the Town's Fund Balance Policy, based upon our best estimates of the fiscal 2015 budgets for other entities, the unassigned fund balance will be approximately 18.4% in comparison to the target of 12.5%.

The total fund balance of the Town's general fund increased \$392,851 during the 2014 fiscal year. Final revenues exceeded those estimated in the 2014 budget by \$230,839, and the Town under expended its final budget by \$876,476

There are five non-major governmental funds with a total fund balance of \$410,953, which experienced a slight decrease of (\$25,138) from the prior year.

General Fund Budgetary Highlights

During the year, the original budget for appropriations decreased by \$195,918. This decrease is the result of approved appropriations of \$166,106 being carried forward to 2015 plus a reduction in appropriations supported by revenues and transfers-in totaling \$29,812 that are not susceptible to accrual.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

The Town under expended its 2014 budget by \$876,476. In part, this under expenditure resulted from the additional savings from the switch to a new health benefit platform, unspent contingency funds, savings in the human services budget from an improving economy, and unspent capital outlay funds for computer software.

For 2012, the Town changed its health insurance offerings by adding an HMO plan. Employees hired before 2013 could choose between this and the existing POS plan, but new hires had to choose the HMO plan. As of 2014, only two employees were left on the POS plan. In the past, employees were not required to contribute towards single coverage but did contribute 10% of the up-tick above a single plan for a two-person or family plan. This requirement did not change but employees had to start paying a percentage towards their single plan and other benefits (i.e. dental, life, and disability). This contribution will rise two percentage points (2%) in 2015 reaching a cap of ten percent (10%). As of January 1, 2015, new hires will pay fifteen percent (15%).

Capital Assets and Debt Administration

Capital Assets. The Town of Moultonborough considers a capital asset to be an asset whose cost exceeds \$5,000 and which has a useful life of greater than one (1) year. The Town depreciates its assets using the straight-line method over the course of their useful life beginning in the year after acquisition.

The total investment in capital assets for governmental activities at year end amounted to \$12,483,717 (net of accumulated depreciation), an increase of \$867,601 from the previous year. This investment in capital assets includes land, buildings, improvements, vehicles and equipment, park facilities and roads.

Major capital asset events during the current fiscal year included the purchase of a property at 970 Whittier Highway including 5.02+/- acres of land with structures thereon (Assessor's Map 52 Lot 14). The Town also reclaimed/repaved Lee Road, Lee's Mill Road, and Wentworth Shore Road; preserved Saw Mill Way and Red Hill Road by the application of a shim and top coat coarse of pavement; and paved Redding Lane and Paradise Drive. The Fox Hollow Road project was also completed.

	Capital Assets (net of depreciation) <u>Governmental Activities</u>	
	2014	2013
Land and improvements	\$ 2,151,559	\$ 1,955,686
Buildings and improvements	4,744,339	4,874,356
Vehicles and equipment	2,125,068	2,073,393
Infrastructure	2,832,422	1,851,957
Construction in progress	630,329	860,724
Total	<u>\$ 12,483,717</u>	<u>\$ 11,616,116</u>

Additional information on capital assets can be found in Note 5 of the Basic Financial Statements.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Long-Term Obligations. At the end of the current fiscal year, total bonded debt outstanding remained at zero. Capital leases payable was \$180,446 which is a \$132,996 decrease from 2013 due to scheduled payments on existing obligations.

Outstanding Debt Governmental Activities <u>General Obligation Bonds and Capital Lease Payable</u>		
	2014	2013
General obligation bonds	\$ -	\$ -
Capital leases	180,446	313,442
Total	<u>\$ 180,446</u>	<u>\$ 313,442</u>

The balance of compensated absences payable of \$224,430 had a net increase of \$6,826 in potential future payments.

The net Other Post-Employment Benefits (OPEB) obligation at the end of 2014 was \$1,734,064 which is a \$234,857 increase from the previous year. This represents the value provided to retirees through an implicit rate subsidy gained through lower insurance premiums than what a retiree might otherwise pay if they were in a different plan from other employees. The Town employs a *pay-as-you-go* basis to fund the plan and has not advance funded its obligation; therefore, the liability will continue to increase.

See Note 8 and 9, of the Basic Financial Statements, for a summary of all outstanding long-term obligations.

Economic Factors, Rates and 2014 Budget

The NH Department of Revenue Administration (DRA) sets the Annual Tax Rate for the Town of Moultonborough based on the Annual Budget approved at Town Meeting and adjusted for actual revenues and expenditures throughout the year. The Town collects property taxes to fund its own operations and that of School Administrative Unit #45. The property tax also pays the levy placed on the Town by Carroll County and the State of New Hampshire in the Statewide Property Tax for Education. The Town bills for property taxes semi-annually. Tax billing occurs according to the laws of the State of New Hampshire, under the supervision of the DRA. The first billing is an estimate based on the previous year's tax rate applied to the current year's assessments. The second billing utilizes the actual tax rate for the year as established by the New Hampshire DRA applied to the current year's assessment.

The following is a comparison of the 2014 to the 2013 tax rates:

	2014	2013
Town rate	\$ 2.85	\$ 2.77
Local school rate	2.26	2.13
State school rate	2.53	2.66
County rate	1.22	1.13
Total rate	<u>\$ 8.86</u>	<u>\$ 8.69</u>
Assessed value (in thousands)	\$ 2,701,177	\$ 2,686,899

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

At the end of 2014, national real estate trends continue to look positive. There is ample supply of property for sale and mortgage rates remain low. Overall, 2014 sale prices were up 3.6% in New Hampshire, according to the New Hampshire Association of Realtors. However, the Lakes Region has not seen the same activity as the southern part of the state.

According to the Lakes Region Board of Realtors, there are now 107 residential properties for sale in Moultonborough and 22 of those have asking prices over one million dollars. We had 130 sales in 2014 with 16 selling for over one million dollars.

The results of the 2014 Moultonborough statistical update show overall assessed values increasing by less than ½%. The vacant-land category showed a decrease of 1% while residential houses increased by 1%. Condominiums increased by 2% and commercial values remained unchanged. Two hundred seventeen qualified sales from 4/1/2013-3/31/2014 were used in the analysis, of which 65 were waterfront properties. Although the averaged assessed value went up slightly, not every assessed value showed an increase. Some assessed values went down and some stayed the same.

In 2014, Vision Government Solutions completed the third year of our measure-and-list project to update the physical data for all properties in the town. They completed inspecting all properties on Moultonborough Neck and are working towards properties in the eastern part of town. They plan to inspect approximately 1,100 properties from November 2014 through 2015.

Requests for Information

This financial report provides our citizens and creditors with a general overview of the Town of Moultonborough's finances. It demonstrates accountability for the funds the Town receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Administration Department, or the Board of Selectmen, at P.O. Box 139, Moultonborough, NH 03254. You may also call them at (603) 476-2347, stop by Town Hall at 6 Holland Street, or visit our website at www.moultonboroughnh.gov and click on *Departments and Boards* for our various email addresses.

EXHIBIT A
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Statement of Net Position
December 31, 2014

	Governmental <u>Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 9,956,175
Investments	578,560
Taxes receivable, net	3,977,917
Accounts receivable	33,007
Total Current Assets	<u>14,545,659</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,931,162
Depreciable capital assets, net	10,552,555
Total Noncurrent Assets	<u>12,483,717</u>
Total Assets	<u>27,029,376</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	131,676
Accrued expenses	86,127
Retainage payable	12,682
Due to other governments	5,925,840
Current portion of capital leases payable	92,868
Current portion of compensated absences payable	22,003
Total Current Liabilities	<u>6,271,196</u>
Noncurrent Liabilities:	
Capital leases payable	87,578
Compensated absences payable	202,427
Other post-employment benefits payable	1,734,064
Total Noncurrent Liabilities	<u>2,024,069</u>
Total Liabilities	<u>8,295,265</u>
DEFERRED INFLOWS OF RESOURCES	
Other unearned revenue	10,000
Total Deferred Inflows of Resources	<u>10,000</u>
NET POSITION	
Net investment in capital assets	12,303,271
Restricted	153,768
Unrestricted	6,267,072
Total Net Position	<u>\$ 18,724,111</u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2014

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		Net (Expense) Revenue and Changes in Net Position
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General government	\$ 2,107,299	\$ 28,284		\$ (2,079,015)
Public safety	2,767,210	15,554	\$ 17,225	(2,734,431)
Highways and streets	2,079,280		229,752	(1,849,528)
Sanitation	567,424	166,881		(400,543)
Health and welfare	207,643	1,532		(206,111)
Culture and recreation	1,000,284	75,237		(925,047)
Conservation	<u>179,382</u>			<u>(179,382)</u>
Total governmental activities	<u>\$ 8,908,522</u>	<u>\$ 287,488</u>	<u>\$ 246,977</u>	<u>(8,374,057)</u>
General revenues:				
Property and other taxes				7,674,210
Licenses and permits				1,393,838
Grants and contributions:				
Rooms and meals tax distribution				196,218
Interest and investment earnings				24,310
Miscellaneous				271,977
Contributions to permanent fund principal				<u>750</u>
Total general revenues and contributions to permanent fund principal				<u>9,561,303</u>
Change in net position				<u>1,187,246</u>
Net position - beginning				<u>17,536,865</u>
Net position - ending				<u>\$ 18,724,111</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2014

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 9,550,817	\$ 405,358	\$ 9,956,175
Investments	578,560		578,560
Taxes receivable, net	3,977,917		3,977,917
Accounts receivable	33,007		33,007
Due from other funds		5,863	5,863
Total Assets	<u>14,140,301</u>	<u>411,221</u>	<u>14,551,522</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 14,140,301</u>	<u>\$ 411,221</u>	<u>\$ 14,551,522</u>
LIABILITIES			
Accounts payable	\$ 131,408	\$ 268	\$ 131,676
Accrued expenses	86,127		86,127
Retainage payable	12,682		12,682
Due to other governments	5,925,840		5,925,840
Due to other funds	5,863		5,863
Total Liabilities	<u>6,161,920</u>	<u>268</u>	<u>6,162,188</u>
DEFERRED INFLOWS OF RESOURCES			
Unearned property tax revenue	597,984		597,984
Other unearned revenue	10,000		10,000
Total Deferred Inflows of Resources	<u>607,984</u>	<u>-</u>	<u>607,984</u>
FUND BALANCES			
Nonspendable		91,200	91,200
Restricted	44,598	17,970	62,568
Committed	2,038,560	301,783	2,340,343
Assigned	185,067		185,067
Unassigned	5,102,172		5,102,172
Total Fund Balances	<u>7,370,397</u>	<u>410,953</u>	<u>7,781,350</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 14,140,301</u>	<u>\$ 411,221</u>	
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds			12,483,717
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis			597,984
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:			
Capital leases payable			(180,446)
Compensated absences payable			(224,430)
Other post-employment benefits payable			(1,734,064)
Net Position of Governmental Activities			<u>\$ 18,724,111</u>

See accompanying notes to the basic financial statements

EXHIBIT D

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2014

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 7,607,961	\$ 5,630	\$ 7,613,591
Licenses and permits	1,393,838		1,393,838
Intergovernmental	443,195		443,195
Charges for services	214,951	72,537	287,488
Interest and investment income	22,978	1,332	24,310
Miscellaneous	271,977	750	272,727
Total Revenues	<u>9,954,900</u>	<u>80,249</u>	<u>10,035,149</u>
Expenditures:			
Current operations:			
General government	1,953,927		1,953,927
Public safety	2,546,635		2,546,635
Highways and streets	1,681,278		1,681,278
Sanitation	537,532		537,532
Health and welfare	207,643		207,643
Culture and recreation	779,489	102,940	882,429
Conservation	177,412	1,970	179,382
Capital outlay	1,678,610		1,678,610
Total Expenditures	<u>9,562,526</u>	<u>104,910</u>	<u>9,667,436</u>
Excess revenues over (under) expenditures	<u>392,374</u>	<u>(24,661)</u>	<u>367,713</u>
Other financing sources (uses):			
Transfers in	477		477
Transfers out		(477)	(477)
Total other financing sources (uses)	<u>477</u>	<u>(477)</u>	<u>-</u>
Net change in fund balances	<u>392,851</u>	<u>(25,138)</u>	<u>367,713</u>
Fund balances at beginning of year	<u>6,977,546</u>	<u>436,091</u>	<u>7,413,637</u>
Fund balances at end of year	<u>\$ 7,370,397</u>	<u>\$ 410,953</u>	<u>\$ 7,781,350</u>

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities

For the Year Ended December 31, 2014

Net Change in Fund Balances--Total Governmental Funds	\$ 367,713
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.	867,601
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	60,619
Repayment of principal on capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	132,996
Some expenses reported in the statement of activities, such as compensated absences and other post-employment benefits, do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	(241,683)
Change in Net Position of Governmental Activities	<u>\$ 1,187,246</u>

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2014

	Private- Purpose <u>Trust Funds</u>	Agency <u>Funds</u>
ASSETS		
Cash and cash equivalents	\$ 81,157	\$ 362,684
Investments	28,000	542,879
Total Assets	<u>109,157</u>	<u>\$ 905,563</u>
DEFERRED OUTFLOWS OF RESOURCES		
Total Deferred Outflows of Resources	<u>-</u>	
LIABILITIES		
Due to other governments		\$ 887,010
Deposits		18,553
Total Liabilities	<u>-</u>	<u>\$ 905,563</u>
DEFERRED INFLOWS OF RESOURCES		
Total Deferred Inflows of Resources	<u>-</u>	
NET POSITION		
Held in trust	<u>109,157</u>	
Total Net Position	<u>\$ 109,157</u>	

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2014

	Private- Purpose <u>Trust Funds</u>
ADDITIONS:	
Contributions:	
Private donations	\$ 10,073
Total Contributions	<u>10,073</u>
Investment Earnings:	
Interest income	<u>1,312</u>
Total Investment Earnings	<u>1,312</u>
Total Additions	<u>11,385</u>
DEDUCTIONS:	
Benefits	<u>9,594</u>
Total Deductions	<u>9,594</u>
Change in net position	1,791
Net position - beginning of year	<u>107,366</u>
Net position - end of year	<u>\$ 109,157</u>

See accompanying notes to the basic financial statements

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Moultonborough, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Moultonborough, New Hampshire (the Town) was incorporated in 1777. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

The Town's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements:

The statement of net position and statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town's governmental activities. Direct expenses are those which are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

2. Fund Financial Statements:

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2014

Fund Accounting

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of two categories of funds: governmental and fiduciary.

1. Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following is the Town's sole major governmental fund:

The *General Fund* is the main operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

2. Fiduciary Funds:

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into two classifications: private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town maintains private-purpose trust funds which account for monies designated to benefit individuals within the Town. The Town's agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. The Town's agency funds consist of capital reserve funds of the Moultonborough School District, which are held by the Town as required by State law. Other agency funds consist of developer's performance deposits.

Measurement Focus

1. Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2014

brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The private-purpose trust funds are reported using the economic resources measurement focus.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and in the presentation of expenses versus expenditures.

1. Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 2). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services and interest on investments.

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

2. Unearned Revenue:

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as unearned revenue.

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2014

3. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2014, the Town applied \$540,000 of its unappropriated fund balance to reduce taxes.

Investments

Investments are stated at their fair value in all funds. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

Taxes Receivable

Taxes levied during the current year and prior and uncollected at December 31, 2014 are recorded as receivables net of reserves for estimated uncollectibles of \$50,000.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position, but are not reported in the fund financial statements.

All capital assets including infrastructure are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair values as of the date received. The Town maintains a capitalization threshold of \$5,000. The Town's infrastructure consists of roads, bridges, sidewalks, and similar items. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

The Town is not required to retroactively report its general infrastructure (e.g. roads, bridges, and sidewalks). Infrastructure records have been maintained effective January 1, 2004 and are included in these financial statements.

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2014

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Infrastructure	10-30
Land improvements	25
Buildings and improvements	15-50
Vehicles and equipment	3-25

Compensated Absences

Dependent on length of service, employees earn leave time at 3 to 6 hours per week. Upon voluntary separation of employment from the Town, employees shall be compensated for unused leave time at current rates of pay up to a maximum of 240 hours for full-time employees and 120 hours for part-time employees.

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee death or retirement. The entire compensated absence liability is reported on the government-wide financial statements.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current year. Capital leases and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2014

Fund Balance Policy

Under GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the Town has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. The components of fund balance are defined as follows:

- *Nonspendable Fund Balance*: Amounts that are not in a spendable form or are required to be maintained intact.
- *Restricted Fund Balance*: Amounts that can only be spent for the specific purpose stipulated by external resource providers or limitations imposed by enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers or enabling legislation.
- *Committed Fund Balance*: Includes amounts that can be used only for the specific purposes imposed by a formal action of the Town's highest level of decision making authority (the Town Meeting). Commitments may be changed or lifted only by taking the same formal action that imposed the constraint originally.
- *Assigned Fund Balance*: Amounts the Town intends to use, as established by the highest level of decision making authority (Town Meeting) or the body of official designated by that level, for a specific purpose. All appropriations shall lapse at the end of the fiscal year unless authorized with the provisions of RSA 32:7. For all governmental funds, other than the General Fund, any remaining positive amounts are to be classified as "Assigned".
- *Unassigned Fund Balance*: Amounts that are not obligated or specifically designated for a specified use and are available for any purpose. The residual classification of any General Fund balance is to be reported here. Any deficit balance of another governmental fund is also classified as unassigned.

Spending Prioritizations

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed amounts shall be reduced first, followed by assigned amounts then unassigned amounts.

Minimum Level of Unassigned Fund Balance

It is the Town's intent to maintain a target level of 11.5% of its total gross annual appropriations in the unassigned fund balance in the General Fund. The target shall be calculated by dividing the unassigned fund balance at year end of a given fiscal year by the total of the annual gross appropriations or levies upon the community to include the Town, County, School District, and State-Wide Education Property for the current fiscal year. Amounts above that may be considered excess.

If the unassigned fund balance drops below the target level, the Town Administrator shall so notify the Board making recommendations as to advisable actions for its consideration, including but not limited to, a spending or hiring freeze until the unassigned fund balance has recovered to the target level. If this cannot be accomplished in a prudent manner over a period of three years, the Board shall consider recommended revenue increases in the next budget year.

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2014

Excess unassigned fund balance may be expended for the following: emergency situations which may cause an over-expenditure of total appropriations in accordance with the provisions of RSA 32:11, to reduce the property tax rate, to fund underfunded trust funds or capital reserves, or to increase capital outlay beyond that normally anticipated.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Significant estimates include depreciation expense, the allowance for uncollectible taxes and the liability for other post-employment benefits.

NOTE 2—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$2,701,177,647 as of April 1, 2014) and are due in two installments on July 1, 2014 and January 5, 2015. Taxes paid after the due dates accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property may be tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Moultonborough School District and Carroll County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$12,922,397 and \$3,281,974 for the Moultonborough School District and Carroll County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

NOTE 3—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2014, the Town was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2014

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2014.

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$5,000,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

Worker's Compensation

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

NOTE 4—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2014 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 9,956,175
Investments	578,560
Statement of Fiduciary Net Position:	
Cash and cash equivalents	443,841
Investments	570,879
	<u>\$ 11,549,455</u>

Deposits and investments at December 31, 2014 consist of the following:

Deposits with financial institutions	\$ 11,536,043
Investments	13,412
	<u>\$ 11,549,455</u>

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2014

The Town's investment policy for governmental fund types requires that deposits be made in federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the State and federally insured banks outside the State, if such banks pledge and deliver collateral security to a third party custodial bank or the Federal Reserve Bank. The Town limits its investments for governmental fund types to the New Hampshire Public Deposit Investment Pool (NHDPID), an external investment pool in accordance with New Hampshire State law and federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the State to the following investment types: money market accounts, certificates of deposit, repurchase agreements, all other types of interest bearing accounts, or obligations fully guaranteed as to principal and interest by the United States government.

Responsibility for the investments of the Trust Funds is with the Board of Trustees. Investments of the library funds are at the discretion of the Library Trustees.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned. For assurance against custodial credit risk, the Town's investment policy requires that all deposits with financial institutions be collateralized with pledged securities that shall be equal or in excess of the amount of the public funds deposited, less any portion thereof covered by federal deposit insurance. Collateralization must remain in effect so long as Town assets remain on deposit.

Of the Town's deposits with financial institutions at year end, \$9,809,820 was collateralized by securities held by the bank in the bank's name.

As of December 31, 2014, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

<u>Investment Type</u>	<u>Amount</u>
Mutual funds (unrated)	\$ <u>13,412</u>

NOTE 5—CAPITAL ASSETS

The following is a summary of changes in capital assets of the governmental activities:

	<u>Balance</u> <u>01/01/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/14</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,055,339	\$ 245,494		\$ 1,300,833
Construction in progress	860,724	17,567	\$ (247,962)	630,329
Total capital assets not being depreciated	<u>1,916,063</u>	<u>263,061</u>	<u>(247,962)</u>	<u>1,931,162</u>
Other capital assets:				
Infrastructure	2,295,215	1,092,050		3,387,265
Land improvements	1,240,516			1,240,516
Buildings and improvements	6,242,946			6,242,946
Vehicles and equipment	4,103,509	290,393		4,393,902
Total other capital assets at historical cost	<u>13,882,186</u>	<u>1,382,443</u>	<u>-</u>	<u>15,264,629</u>

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2014

Less accumulated depreciation for:

Infrastructure	(443,258)	(111,585)		(554,843)
Land improvements	(340,169)	(49,621)		(389,790)
Buildings and improvements	(1,368,590)	(130,017)		(1,498,607)
Vehicles and equipment	(2,030,116)	(238,718)		(2,268,834)
Total accumulated depreciation	<u>(4,182,133)</u>	<u>(529,941)</u>	<u>-</u>	<u>(4,712,074)</u>
Total other capital assets, net	<u>9,700,053</u>	<u>852,502</u>	<u>-</u>	<u>10,552,555</u>
Total capital assets, net	<u>\$11,616,116</u>	<u>\$ 1,115,563</u>	<u>\$ (247,962)</u>	<u>\$ 12,483,717</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 79,915
Public safety	153,204
Highways and streets	228,135
Sanitation	15,224
Culture and recreation	<u>53,463</u>
Total governmental activities depreciation expense	<u>\$ 529,941</u>

The balance of capital assets acquired through capital lease issuances as of December 31, 2014 is as follows:

Vehicles and equipment	\$ 536,100
Less: Accumulated depreciation	<u>(72,868)</u>
	<u>\$ 463,232</u>

NOTE 6—DUE TO OTHER GOVERNMENTS

In accordance with State law, the Town collects taxes for the Moultonborough School District, Carroll County, and the State of New Hampshire, all independent governmental units, which are remitted to them as required by law. At December 31, 2014, the balance of the property tax appropriation due to the Moultonborough School District is \$5,925,840.

NOTE 7—DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2014

Funding Policy

Covered police officers and fire employees are required to contribute 11.55% and 11.80%, respectively, of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers, fire employees, and general employees were 25.30%, 27.74%, and 10.77%, respectively. The Town contributed 100% of the employer cost for public safety and general employees of the Town.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 2014, 2013, and 2012 were \$434,378, \$409,761, and \$345,252, respectively, equal to the required contributions for each year.

NOTE 8—OTHER POST-EMPLOYMENT BENEFITS

In addition to providing pension benefits, the Town provides dental, medical, pharmacy, and vision benefits to its eligible retirees and their covered dependents. Retirees over the age of 65 are covered by the Medicare supplemental plan. The following groups of retirees qualify for this benefit: Group I employees are required to reach age 60 with no minimum service requirement; Group II employees are eligible at age 55 with 20 years of service or at age 60 with no minimum service requirement. Retirees and surviving spouses pay the full costs of the benefits premiums. The benefits, benefit levels, employee contributions and employer contributions are governed by RSA 100-A:50. As of December 31, 2014, the alternative measurement method valuation date, no retirees and approximately 47 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

Annual OPEB Costs

The Town's annual OPEB expense for the year ended December 31, 2014 is calculated based on the annual required contribution of the employer (ARC) an amount determined using the alternative measurement method in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid, on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period of thirty years. The Town's annual OPEB cost for the year ending December 31, 2014, including the amount actually contributed to the plan and the change in the Town's net OPEB obligation based on the alternative measurement method valuation is as follows:

Annual Required Contribution (ARC)	\$ 257,292
Interest on Net OPEB obligation (NOO)	29,984
Adjustment to ARC	(43,898)
Annual OPEB Cost	243,378
Age Adjusted Contributions made	(8,521)
Increase in Net OPEB obligation	234,857
Net OPEB obligation - beginning of year	1,499,207
Net OPEB obligation - end of year	<u>\$ 1,734,064</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ended December 31, 2014, 2013 and 2012 are as follows:

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2014

Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
12/31/2014	\$ 243,378	3.5%	\$ 1,734,064
12/31/2013	\$ 375,060	2.6%	\$ 1,499,207
12/31/2012	\$ 391,679	6.3%	\$ 1,133,775

The Town's net OPEB obligation as of December 31, 2014 is recognized as a liability of the governmental activities in these financial statements.

Funded Status and Funding Progress for OPEB

The funded status of the plan as of December 31, 2014, the date of the most recent alternative measurement method valuation is as follows:

Actuarial Accrued Liability (AAL)	\$ 1,652,995
Actuarial value of plan assets	-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 1,652,995</u>
Funded ratio (actuarial value of plan assets/AAL)	0.0%
Covered payroll (active plan members)	\$ 2,770,046
UAAL as a percentage of covered payroll	59.7%

The alternative measurement method valuation involves estimates of the value of reported amounts and assumptions about the probability of events in the future. The total cost of providing post-employment benefits is projected, taking into account assumptions about current claim cost, turnover, mortality, health care trends, and other key assumptions. Internally generated key assumptions, based on recent trends within the Town, include general considerations, expected point at which benefits begin, and marital and dependency status. Mortality assumptions were derived from the RP2000 Mortality Table. Turnover assumptions were based on the Standard Turnover Assumptions from GASB No. 45, Paragraph 35b. The assumption on health care trends was provided by an independent company that assisted the Town in the preparation of the alternative measurement method valuation for GASB 45. Based on this company's help, the health care trends do not reflect potential changes in future health costs due to the passage of the Patient Protection and Affordable Care Act signed on March 23, 2010, as amended by the Health Care and Education Reconciliation Act signed on March 30, 2010. The impact on future health costs due to this legislation will depend on a number of factors, including future regulations that are not yet known. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions for OPEB

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the Town and plan members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2014

For the December 31, 2014 alternative measurement method valuation the Entry Age Cost Method was used. The actuarial value of assets was not determined as the Town has not advance funded its obligation. The Town employs the Pay-as-you-go basis to fund the plan. The actuarial valuation assumptions include a 2.0% investment rate of return and initial annual healthcare cost trends of 8.5%, 8.0%, 5.0%, and 3.0% for health, pharmacy, dental, and vision, respectively. The annual healthcare cost trends are reduced to ultimate long-term rates after ten years of 5.0%, 4.7%, 3.0%, and 3.0%, for health, pharmacy, dental, and vision benefits, respectively. The amortization costs for the initial Unfunded Actuarial Accrued Liability (UAAL) is a level percentage of payroll for a period of thirty years on a closed group basis. This has been calculated assuming the amortization payment increases at a rate of 4.0% per year.

NOTE 9—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2014 are as follows:

	Balance 01/01/14	Additions	Reductions	Balance 12/31/14	Due Within One Year
Governmental activities:					
Capital leases payable	\$ 313,442		\$ (132,996)	\$ 180,446	\$ 92,868
Compensated absences payable	217,604	\$ 19,442	(12,616)	224,430	22,003
	<u>\$ 531,046</u>	<u>\$ 19,442</u>	<u>\$ (145,612)</u>	<u>\$ 404,876</u>	<u>\$ 114,871</u>

Payments made on the capital lease obligations are paid out of the General Fund. Compensated absences payments will also be paid from the General Fund.

Capital Lease Obligations

Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable functions. The following are the individual capital lease obligations outstanding at December 31, 2014:

John Deere Backhoe Loader, due in monthly installments of \$1,530, including interest at 4.95%, through June 2015	\$ 7,557
HME Fire truck, due in annual installments of \$89,906, including interest at 2.66%, through December 2016	<u>172,889</u>
	<u>\$ 180,446</u>

Debt service requirements to retire capital lease obligations outstanding at December 31, 2014 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2015	\$ 92,868	\$ 4,688	\$ 97,556
2016	87,578	2,328	89,906
	<u>\$ 180,446</u>	<u>\$ 7,016</u>	<u>\$ 187,462</u>

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2014

NOTE 10—INTERFUND BALANCES

Charges for services collected by the General Fund on-behalf of the Recreation Fund, a Nonmajor Governmental Fund, and not reimbursed prior to year end are payable to the Recreation Fund. Additionally, fifty percent of all land use change taxes collected during the year by the General Fund up to \$20,000, is to be paid over to the Conservation Fund, a Nonmajor Governmental Fund, and is recognized as an interfund payable at year end. Interfund balances at December 31, 2014 are as follows:

	<u>Due from other funds</u>	<u>Due to other funds</u>
General Fund		\$ 5,863
Nonmajor Governmental Funds:		
Recreation Fund	\$ 348	
Conservation Fund	<u>5,515</u>	
	<u>\$ 5,863</u>	<u>\$ 5,863</u>

NOTE 11—RESTRICTED NET POSITION

Net position is restricted for specific purposes at December 31, 2014 as follows:

Permanent funds - Principal	\$ 91,200
Permanent funds - Income	17,250
Library - Building and Principal funds	44,598
Heritage Commission	<u>720</u>
	<u>\$ 153,768</u>

NOTE 12—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2014 are as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:			
Permanent funds - Principal		\$ 91,200	\$ 91,200
Restricted for:			
Library - Building and Principal funds	\$ 44,598		44,598
Permanent funds - Income		17,250	17,250
Heritage Commission		720	720
Committed for:			
Continuing appropriations	166,106		166,106
Encumbrances	17,123		17,123
Capital reserves	1,608,409		1,608,409
Expendable trusts	246,922		246,922
Recreation		152,228	152,228
Town Property Acquisition trust		103,616	103,616
Conservation		45,939	45,939

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2014

Assigned for:			
Encumbrances	21,243		21,243
Library - Operations	163,824		163,824
Unassigned:			
Unassigned - General operations	5,102,172		5,102,172
	<u>\$ 7,370,397</u>	<u>\$ 410,953</u>	<u>\$ 7,781,350</u>

NOTE 13—COMMITMENTS AND CONTINGENCIES

Ambulance Contract

During January 2006, the Town of Moultonborough and several neighboring towns entered into a long-term contract with an independent company to provide emergency ambulance services. The agreement was in effect from April 1, 2006 through March 31, 2011. In March 2011, the Town extended the agreement through June 30, 2016. Terms of the new agreement provide for monthly payments from each town based on a distribution formula comprised of both fixed and variable costs. The fixed cost for each town is based on 25% of the total contract price equally allocated among the towns. The variable cost component is based on the actual usage of services by each town. The usage will be recalculated each year based on the run volume during the period of October 1 through September 30 of the preceding year. The annual contract price is subject to an annual cost of living adjustment in accordance with the State of New Hampshire Consumer Price Index (CPI) as referenced by the New Hampshire Employment Security, Consumer Price Index – Northeast Region CPI Components.

For the year ended December 31, 2014, the Town expended \$216,462 under the terms of the emergency ambulance service agreement.

Solid Waste Contract

During April 2010, the Town renewed its long-term contract with an independent company to collect and transport municipal solid waste from the transfer station through March 31, 2015. Yearly increases for transportation and disposal will be based on the Consumer Price Index for All Urban Consumers for the preceding calendar year from November to the previous November and implemented every April 1st for the duration of the five year agreement. For the year ended December 31, 2014, the Town expended \$134,177 under the terms of the agreement.

Appraisal Contract

During November 2008, the Town entered into a long-term contract with an independent company to provide annual assessing and revaluation services. The agreement was in effect from August 2009 through August 2013. During November 2013, the Town renewed its contract with the company to provide services through December 31, 2017. The terms of the new agreement require annual payments of \$68,500. For the year ended December 31, 2014, the Town expended \$68,500 under the terms of the agreement.

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2014

Visiting Nurse Services

During November 2013, the Town entered into a long-term agreement to transfer the Town's visiting nurse services to an independent non-profit organization. The contract covers the period from the effective date of the agreement in November 2013 through December 31, 2016. Terms of the agreement provide for the Town to pay \$48,000 per annum, made in quarterly payments, to support the compensation of a transferred employee and \$18,000 per annum, made in quarterly payments, to offset the costs of services provided to residents of the Town but 'written-off' due to lack of reimbursement by the resident, or an insurance carrier on their behalf. Any payments associated with compensation support or 'write-offs' to be made for the period of time after June 30, 2014 shall be subject to annual appropriation by the Town Meeting. For the year ended December 31, 2014, the Town expended \$66,108 under the terms of the agreement.

Litigation

There may be various claims and suits pending against the Town, which arise in the normal course of the Town's activities. In the opinion of Town management, any potential claims against the Town, which are not covered by insurance are immaterial and would not affect the financial position of the Town.

NOTE 14—IMPLEMENTATION OF FUTURE ACCOUNTING STANDARDS

The Governmental Accounting Standards Board (GASB) has issued Statement No. 68, *Accounting and Financial Reporting for Pensions*, which the Town is required to implement for the year ending December 31, 2015. Management believes that this pronouncement will have a potentially significant impact on the Town's government-wide financial statements. Under GASB Statement 68, the Town will be required to report its estimated proportional share of the New Hampshire Retirement System's unfunded pension liability in the financial statements for fiscal years beginning after June 15, 2014.

SCHEDULE 1

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	Final Budget - Favorable (Unfavorable)
Revenues:				
Taxes	\$ 7,612,703	\$ 7,612,703	\$ 7,668,580	\$ 55,877
Licenses and permits	1,122,500	1,122,500	1,393,838	271,338
Intergovernmental	584,529	584,529	443,195	(141,334)
Charges for services	216,000	216,000	214,951	(1,049)
Interest income	25,000	25,000	8,717	(16,283)
Miscellaneous	174,560	179,560	241,850	62,290
Total Revenues	<u>9,735,292</u>	<u>9,740,292</u>	<u>9,971,131</u>	<u>230,839</u>
Expenditures:				
Current operations:				
General government	2,242,713	2,234,313	1,966,177	268,136
Public safety	2,667,898	2,667,898	2,555,628	112,270
Highways and streets	1,797,796	1,797,796	1,681,278	116,518
Sanitation	543,512	546,512	537,532	8,980
Health and welfare	288,713	288,713	207,643	81,070
Culture and recreation	721,169	723,969	676,483	47,486
Capital outlay	<u>2,121,067</u>	<u>1,927,749</u>	<u>1,685,733</u>	<u>242,016</u>
Total Expenditures	<u>10,382,868</u>	<u>10,186,950</u>	<u>9,310,474</u>	<u>876,476</u>
Excess revenues over (under) expenditures	<u>(647,576)</u>	<u>(446,658)</u>	<u>660,657</u>	<u>1,107,315</u>
Other financing sources (uses):				
Transfers in	267,269	232,457	336,312	103,855
Transfers out	<u>(692,090)</u>	<u>(692,090)</u>	<u>(692,090)</u>	<u>-</u>
Total other financing sources (uses)	<u>(424,821)</u>	<u>(459,633)</u>	<u>(355,778)</u>	<u>103,855</u>
Net change in fund balance	<u>(1,072,397)</u>	<u>(906,291)</u>	<u>304,879</u>	<u>1,211,170</u>
Fund balance at beginning of year				
- Budgetary Basis	<u>5,561,383</u>	<u>5,561,383</u>	<u>5,561,383</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 4,488,986</u>	<u>\$ 4,655,092</u>	<u>\$ 5,866,262</u>	<u>\$ 1,211,170</u>

See accompanying notes to the required supplementary information

SCHEDULE 2
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Schedule of Funding Progress for Other Post-Employment Benefits
For the Year Ended December 31, 2014

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
12/31/2014	\$ -	\$ 1,652,995	\$ 1,652,995	0%	\$ 2,770,046	59.7%
12/31/2013	\$ -	\$ 2,647,835	\$ 2,647,835	0%	\$ 2,698,615	98.1%
12/31/2012	\$ -	\$ 2,469,524	\$ 2,469,524	0%	\$ 2,512,363	98.3%

See accompanying notes to the required supplementary information

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2014

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Additionally, budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for encumbrances, non-budgetary revenues and expenditures, non-budgetary transfers in, and budgetary transfers in and out as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 9,955,377	\$ 9,562,526
Difference in property taxes meeting susceptible to accrual criteria	60,619	
Encumbrances - December 31, 2013		(10,000)
Encumbrances - December 31, 2014		38,366
Non-budgetary revenues and expenditures	(44,388)	(280,418)
Non-budgetary transfers in	(477)	
Budgetary transfers in and out	336,312	692,090
Per Schedule 1	<u>\$10,307,443</u>	<u>\$10,002,564</u>

NOTE 2—BUDGETARY FUND BALANCE

The components of the budgetary fund balance for the General Fund at December 31, 2014 are as follows:

<i>Committed for:</i>	
Continuing appropriations	\$ 166,106
<i>Unassigned:</i>	
Unassigned - General operations	<u>5,700,156</u>
	<u>\$ 5,866,262</u>

NOTE 3—SCHEDULE OF FUNDING PROGRESS FOR OTHER POST-EMPLOYMENT BENEFITS

In accordance with GASB Statement #45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, the Town is required to disclose the schedule of funding progress for each of the three most recent actuarial valuations. The Town implemented the provisions of GASB Statement #45 during the year ended December 31, 2010. Accordingly, the funding progress has been presented for the three most recent actuarial valuation reports. The actuarial value of assets has not been determined as the Town has not advance funded its obligation as of December 31, 2014.

SCHEDULE A
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2014

	Special Revenue Funds					
	Town		Heritage		Total Special	
	Recreation	Property	Conservation	Fund	Revenue	Combining
	Fund	Acquisition	Fund		Funds	Totals
Cash and cash equivalents	\$ 152,148	\$ 103,616	\$ 40,424	\$ 720	\$ 296,908	\$ 405,358
Due from other funds	348		5,515		5,863	5,863
Total Assets	<u>152,496</u>	<u>103,616</u>	<u>45,939</u>	<u>720</u>	<u>302,771</u>	<u>411,221</u>
ASSETS						
DEFERRED OUTFLOWS OF RESOURCES						
Total Deferred Outflows of Resources	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 152,496</u>	<u>\$ 103,616</u>	<u>\$ 45,939</u>	<u>\$ 720</u>	<u>\$ 302,771</u>	<u>\$ 411,221</u>
LIABILITIES						
Accounts payable	\$ 268				\$ 268	\$ 268
Total Liabilities	<u>268</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>268</u>	<u>268</u>
DEFERRED INFLOWS OF RESOURCES						
Total Deferred Inflows of Resources	-	-	-	-	-	-
FUND BALANCES						
Nonspendable					91,200	91,200
Restricted				720	17,250	17,970
Committed	152,228	103,616	45,939		301,783	301,783
Total Fund Balances	<u>152,228</u>	<u>103,616</u>	<u>45,939</u>	<u>720</u>	<u>302,503</u>	<u>410,953</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 152,496</u>	<u>\$ 103,616</u>	<u>\$ 45,939</u>	<u>\$ 720</u>	<u>\$ 302,771</u>	<u>\$ 411,221</u>

SCHEDULE B

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds - All Nonmajor Funds

For the Year Ended December 31, 2014

	Special Revenue Funds					
	Town					
	Recreation Fund	Property Acquisition Fund	Conservation Fund	Heritage Fund	Total Special Revenue Funds	Combining Totals
Revenues:						
Taxes			\$ 5,630		\$ 5,630	\$ 5,630
Charges for services	\$ 72,537				72,537	72,537
Interest and investment income	166	\$ 568	4		738	\$ 594
Miscellaneous						750
Total Revenues	<u>72,703</u>	<u>568</u>	<u>5,634</u>	<u>\$ -</u>	<u>78,905</u>	<u>80,249</u>
Expenditures:						
Current operations:						
Culture and recreation	102,940				102,940	102,940
Conservation			1,970		1,970	1,970
Total Expenditures	<u>102,940</u>	<u>-</u>	<u>1,970</u>	<u>-</u>	<u>104,910</u>	<u>104,910</u>
Excess revenues over (under) expenditures	<u>(30,237)</u>	<u>568</u>	<u>3,664</u>	<u>-</u>	<u>(26,005)</u>	<u>(24,661)</u>
Other financing sources (uses):						
Transfers out						(477)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(477)</u>
Net change in fund balances	<u>(30,237)</u>	<u>568</u>	<u>3,664</u>	<u>-</u>	<u>(26,005)</u>	<u>(25,138)</u>
Fund balances at beginning of year	<u>182,465</u>	<u>103,048</u>	<u>42,275</u>	<u>720</u>	<u>328,508</u>	<u>436,091</u>
Fund balances at end of year	<u>\$ 152,228</u>	<u>\$ 103,616</u>	<u>\$ 45,939</u>	<u>\$ 720</u>	<u>\$ 302,503</u>	<u>\$ 410,953</u>

SCHEDULE C
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Combining Statement of Fiduciary Net Position
Fiduciary Funds - All Agency Funds
December 31, 2014

	School Agency <u>Funds</u>	Performance Bond Agency <u>Funds</u>	Combining <u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 344,131	\$ 18,553	\$ 362,684
Investments	<u>542,879</u>		<u>542,879</u>
Total Assets	<u>\$ 887,010</u>	<u>\$ 18,553</u>	<u>\$ 905,563</u>
LIABILITIES			
Due to other governments	\$ 887,010		\$ 887,010
Deposits		<u>\$ 18,553</u>	<u>18,553</u>
Total Liabilities	<u>\$ 887,010</u>	<u>\$ 18,553</u>	<u>\$ 905,563</u>

Tax Collector's Report
SUMMARY OF TAX ACCOUNTS
January 1, 2015 - December 31, 2015
Town of Moultonborough, NH

-DEBITS-		
	-----Levies of-----	
	2015	2014
Uncollected Taxes-Beginning of Fiscal Year		
Property Taxes		\$3,803,285.12
Land Use Change		\$
Yield Taxes		\$ 360.57
Property Tax Credit Balance	(\$ 37,251.13)	
Taxes Committed This Year:		
Property Taxes	\$24,383,812.00	\$
Land Use Change	\$ 10,300.00	\$
Yield Taxes	\$ 22,779.43	\$
Overpayment:		
Property Taxes	\$ 56,055.88	\$
Property Tax-Interest & Costs	\$ 9,786.26	\$ 34,904.70
Land Use Change & Yield Tax-Interest	<u>\$</u>	<u>\$</u>
TOTAL DEBITS	\$24,445,482.44	\$3,838,550.39
-CREDITS-		
Remitted to Treasurer During Period:		
Property Taxes	\$23,469,961.16	\$ 3,637,556.05
Yield Tax	\$ 20,511.78	\$ 360.57
Land Use Change Tax	\$ 10,300.00	\$
Interest (Inc lien conversion)	\$ 9,536.26	\$ 27,689.20
Property Tax-Costs	\$ 250.00	\$ 7,215.50
Conversion to Lien (principal only)		\$ 165,729.07
Abatements Made:		
Property Taxes	\$ 9,242.51	\$
Yield Taxes	\$ 700.00	\$
CURRENT LEVY DEEDED	\$ 160.00	
UNCOLLECTED TAXES-END OF YEAR		
Property Taxes	\$ 944,578.75	
Land Use Change	\$	
Yield Taxes	\$ 1,567.65	
Property Tax Credit Balance	(<u>\$ 21,325.67</u>)	
TOTAL CREDITS	\$24,445,482.44	\$ 3,838,550.39

Tax Collector's Report
SUMMARY OF TAX ACCOUNTS
January 1, 2015 - December 31, 2015
Town of Moultonborough, NH

	-DEBITS-		
	-----Levies of-----		
	2014	2013	2012 & Prior Years
Unredeemed Liens Bal. Beg.			
Of Fiscal Yr		\$107,229.11	\$117,041.97
Liens Executed During Fiscal Year	\$179,982.39		
Interest & Costs Collected			
(After Lien Execution)	\$ 3,886.77	\$ 9,736.70	\$ 41,992.25
Refunds	<u>\$</u>	<u></u>	<u></u>
 TOTAL DEBITS	 \$183,869.16	 \$116,965.81	 \$159,034.22
	-CREDITS-		
Remittance to Treasurer:			
Redemptions	\$ 76,824.50	\$ 39,232.08	\$ 86,289.42
Interest/Costs (After			
Lien Execution)	\$ 3,886.77	\$ 9,736.70	\$ 41,992.25
Abatements of Unredeemed Taxes	\$ 206.80	\$ 207.35	\$
Liens Deeded to Municipality	\$ 380.03	\$ 373.90	\$ 428.52
Unredeemed Liens Bal. End of Year	<u>\$102,571.06</u>	<u>\$ 67,415.78</u>	<u>\$ 30,324.03</u>
 TOTAL CREDITS	 \$183,869.16	 \$116,965.81	 \$159,034.22

As you may recall, last year we began using the Avitar Tax Collect software which allows us to offer online services through the Avitar Tax Collect Internet Kiosk. The kiosk has been a great success in that we collected nearly 1.2 million dollars in payments made by taxpayers this past year. This new online feature has continued to be very helpful to taxpayers, banks, real estate services, and mortgage and title companies who wish to view property tax information. The kiosk also allows us to feature Paperless Billing for taxpayers who wish to receive their tax bill electronically. This feature has become especially helpful for those residents who travel throughout the year, are seasonal residents or have residency out of state and for those who wish to avoid potential forwarding problems, lost or delayed mail due to postal issues. If you wish to receive your tax bill electronically, you will need to sign and return the Paperless Billing Request & Agreement to our office by mail, email, fax, or in person. You do not have to sign up for Paperless Billing to pay online, nor do you have to pay online to take advantage of Paperless Billing.

Respectfully submitted,
Susette M. Remson, Certified Tax Collector

**Report of the Town Clerk
January 1, 2015- December 31, 2015**

	<u>ISSUED</u>	<u>REVENUE</u>
MOTOR VEHICLE PERMITS		\$1,282,166.48
Registrations	9499	
Titles	1394	
Municipal Agent (State decals, Plate work)	9372	
BOAT REGISTRATIONS-Fees collected for town (Fees Collected State \$51,596.34)	1039	\$23,231.78
DOG LICENSE FEES	1130	\$7,307.00
UNIFORMED COMMERCIAL CODE FILING FEES	40	\$ 840.00
VITAL STATISTIC FEES	173	\$2,210.50
Certified copies (birth,death, marriage, divorce)		
MARRIAGE LICENSES	34	\$1,655.00
MISCELLANEOUS FEES		\$ 552.50
Pole licenses, aqua-therm permits, articles of agreements, Filing, checklists, copies		
TOTAL AMOUNT COLLECTED FOR TOWN		\$1,317,963.26
TOTAL AMOUNT COLLECTED FOR STATE AS A MOTOR VEHICLE MUNICIPAL AGENT INCLUDING BOATS		\$ 482,075.39
TOTAL COLLECTED:		\$1,800,038.65

MOTOR VEHICLES:

This is the third year of processing boat registrations in the Town Clerk's Office. There was an increase in boat revenues for the **town** from 2013 - \$9,104.600 to 2015 - \$23,231.78. The **state** increase was from 2013 - \$22,538.50 to 2015 - \$51,596.34 which the Town Clerk's office collected for the state.

In April 2015 the Town Clerk's office began the One Check System for **motor vehicles**. This allows the resident to write one check to the Town of Moultonborough which includes the state amount along with the town amount. The Town Clerk's office transfers the state money daily to them online.

We received the 2016 boat decals in January and if you would like to register your boat at the Town Clerk's office you will need to bring the state paperwork or your last year's registration into the office. The form of payment is check or cash. There is also information on our town website at (www.moultonboroughnh.gov).

ELECTIONS:

We were very busy at the end of 2015 with absentee ballot requests for the February state primary and the March town election. The Clerk's office attended additional election training and updates on the new laws effective in 2015 and 2016.

DOGS:

The dog license tags for 2016 arrived in January. Per state RSA, dog renewal licensing must be done by April 30th each year or there is a \$25.00 civil forfeiture issued to the dog owner. You may also renew your dog license by mail. The fees are \$7.50 for an altered dog or \$10.00 for a non-altered dog. The fee is \$3.00 for a dog whose owner is 65 years of age. Mail the proper fee and a self-addressed, stamped envelope to the Town Clerk's Office, PO Box 15, Moultonborough, NH 03254 or go to the Moultonborough website at (www.moultonboroughnh.gov) and look for online services.

Respectfully submitted,
Barbara E. Wakefield
NHCTC Certified Town Clerk

Supervisors of the Checklist

The annual Town Meeting/election was the only election in 2015. There will be four elections in 2016. As of December 31, 2015, Moultonborough had registered 3,794 voters with party affiliations as follows: 563 Democrats, 1,548 Republicans and 1,683 Undeclared.

The town website includes notices of scheduled State mandated supervisor sessions. Sessions are an opportunity for new voters to register and for current voters to make party changes or name and address changes.

The current Checklist is posted in the lobby at Town Hall. The checklist should be used as specified in RSA 654:31, sections I-VII. Of particular note, no person should use the checklist for commercial purposes as specified in RSA 654:31, section I (b). Commercial purposes means "knowingly using, selling, giving or receiving the checklist information for the purpose of selling or offering for sale any property or service unrelated to an election or political campaign."

Respectfully submitted,
Supervisors of the Checklist
Sally Carver
Cheryl Kahn
Laurie Whitley

Treasurer's Report - 2015

Checking Account

Balance - January 1st - 2015	\$ 3,003,285.93
Receipts	
Tax Collector	\$ 27,422,228.29
Town Clerk	\$ 1,322,830.89
Town Offices	\$ 1,425,963.47
Building Inspection	\$ 73,137.00
Nurse Association	\$ -
Other	\$ -
Transfers IN - From Savings Account	\$ 13,634,000.00
Transfers IN - From Other Accounts	\$ 120,892.65
Town of Moultonborough, Withholding	\$ 815,911.98
	<u>\$ 44,814,964.28</u>
Other - Voided Check, Etc.	\$ 18,891.01
Interest	\$ 80.96
	<u>\$ 18,971.97</u>
Payments	
Total Payments for all Purposes	\$ 26,653,222.69
Transfers OUT - From Savings Account	\$ 20,275,000.00
Town of Moultonborough, Withholding	\$ 815,911.98
	<u>\$ 47,744,134.67</u>
Balance - December 31st - 2015	<u><u>\$ 93,087.51</u></u>

Savings Account

Balance - January 1, 2015	\$ 5,051,444.15
Transfer From Checking	\$ 20,275,000.00
Interest	\$ 10,005.34
	<u>\$ 20,285,005.34</u>
Transfer To Checking	<u>\$ 13,634,000.00</u>
Balance December 31, 2015	<u><u>\$ 11,702,449.49</u></u>

Continued on Next Page

Recreation Revolving Fund

Balance - January 1, 2015	\$	158,141.13
Transfers In - Revenue	\$	80,011.60
Interest	\$	129.51
	\$	<u>80,141.11</u>
Transfers Out - Expenditures	\$	<u>(113,600.67)</u>
Balance December 31, 2015	\$	<u>124,681.57</u>

Conservation Commission Fund

Balance - January 1, 2015	\$	40,424.55
Transfers In - Revenue	\$	5,515.00
Interest	\$	4.36
	\$	<u>5,519.36</u>
Transfers Out - Expenditures	\$	<u>5,296.98</u>
Balance December 31, 2015	\$	<u>40,646.93</u>

Heritage Commission Fund

Balance - January 1, 2015	\$	720.00
Transfers In - Revenue	\$	-
Interest	\$	-
	\$	<u>-</u>
Transfers Out - Expenditures	\$	<u>-</u>
Balance December 31, 2015	\$	<u>720.00</u>

Development Services Board, Consultant Services

Balance - January 1, 2015	\$	4,556.41
Transfers In - Revenue	\$	1,500.00
Interest	\$	1.65
	\$	<u>1,501.65</u>
Transfers Out - Expenditures	\$	<u>1,520.00</u>
Balance December 31, 2015	\$	<u>4,538.06</u>

Respectfully Submitted,
Laura Hilliard, Treasurer

Advisory Budget Committee (ABC)

Moultonborough's Advisory Budget Committee (ABC) established in July 2008 is an appointed volunteer body whose mission is to provide the community and governing bodies with independent review and objective analysis of the annual budget. The Committee began its comprehensive review of the 2015 budgets with a full roster of delegates. During the year we welcomed Cody Gray to fill the open member at large position. The committee also appointed Amanda Bergquist as chair. The committee operates under the authority of, and appointment by, the Select Board and the School Board. Membership consists of six (6) individuals: three members appointed at-large, one appointed alternate at-large, one School Board member, and one Select Board member.

We continue to support and review opportunities to enhance services and consolidate operational efficiencies for the Town of Moultonborough as a whole. Of continued and growing concern to the Committee are the changing demographics in Moultonborough. The percentage of elderly population is increasing. School enrollment has had a slight decline from last year of 521 to 520 at present. Specifically this Committee is concerned with the number and potential dollar impact of the various programs currently being promoted throughout the Community. It is critical that the community as a whole come together to begin the process of addressing strategies that will allow Moultonborough to continue to provide excellent educational opportunities for all children in a cost effective and challenging environment.

ABC's review and analysis is intended to provide all groups, involved in preparing budget elements, with constructive recommendations on their planned budgets and spending practices. Specifically, our expertise, review and recommendations are intended to provide assurance and confidence to the public for all proposed budgets. The ABC reviews all budget proposals and proposed monetary warrant articles originating from the Town Administrator, Select Board, School Board, Library and appointed committees.

The ABC would like to express thanks to the various Administrative Staffs and members of the Select Board, School Board and Library Trustees for delivering responsible year-over-year budgets with nominal increases for the upcoming year.

The proposed Town Budget for 2016 (including capital, net of Highway Block Grant, \$130,000 and \$650,000 of withdrawals from a combination of reserves and fund balance) represents \$9,386,627 as compared to \$9,381,718 for the prior year 2015 representing an increase of approximately \$4,909 (.05%).

School Operating Budget for 2016-2017: At the time of publication of this report the Moultonborough School Board and the Moultonborough School Staff Association (MSSA) are in ongoing collective bargaining negotiations. The costs driven by the Collective Bargaining Agreement (CBA) represents approximately 70 +% of the total Moultonborough School District Budget. We defer comment on the 2016-2017 Moultonborough School Budget until negotiations are complete.

The proposed total Library Budget for 2016 represents \$560,241 (\$536,241 from tax levy funding and \$24,000 from Library generated funds) as compared to \$507,156 (\$493,156 from tax levy funding and \$14,000 from Library generated funding sources) for the 2015 year. This represents an overall increase of \$43,065; an 8.7 % year-over-year increase. The Budget for 2016 includes an increase in wages for full time staff, a change in status of the Library Associate - Technology from part time to full time, and related wage based benefits.

Looking beyond the immediate dollar impact of the next twelve months' operating budgets, it is our observation that the major issues facing this Town include the number and potential dollar impact of the

various programs and projects currently being pursued throughout the Community and the effects of a declining student enrollment. The Committee strongly believes the continued enrollment decline and changing demographics will, in the near term have a serious impact on Moultonborough. As we move forward, the ability to think outside the box and provide excellent educational opportunities for all children in a cost effective and challenging environment. The ABC believes the Town Select Board and the School Board should continue their joint efforts to build a sense of community. We also believe seeking professional guidance to help market the Town of Moultonborough as a great place to live, and adopting a proactive approach toward formulating long term contingency plans to address the changing demographics not only in Moultonborough but across the state of New Hampshire.

Our respective final 2016 reports and all committee minutes, issued since this report went to print, can be found on the Moultonborough Town website at www.moultonboroughnh.gov.

Respectfully submitted,
Amanda Bergquist, Chair – ABC

Members:	Alan Ballard	(Member at Large)
	Amanda Bergquist	(Member at large)
	Cody Gray	(Member at Large)
	Linda Murray	(Alternate at Large)
	Jean Beadle	(Select Board Representative)
	Kathy Garry	(School Board Representative)

Trustees of the Trust Funds

The Trustees of the Trust Funds for the Town of Moultonborough, NH met twenty (20) times during the year in public sessions managing thirty nine (39) trust accounts with a total value varying between Three Million Sixty Seven Thousand Two Hundred Twenty Dollars and ninety one cents (\$3,067,220.91) initially and Three Million Two Hundred Eight Thousand Four Hundred Four Dollars and forty two cents (\$3,208,404.42) at year end.

Twenty two (22) deposits totaling Seven Hundred Sixty Six Thousand Five Hundred Forty Four Dollars and Thirty cents (\$766,544.30) and seventeen (17) withdrawals totaling Six Hundred Forty Four Thousand One Hundred Twenty Seven Dollars and Eighteen cents were made during the year (\$644,127.18). Additionally, an interest payment of Five Hundred Seven Dollars and Fourteen cents (\$507.14) was made to the Library. The total interest income generated was Nineteen Thousand Two Hundred Sixty Nine Dollars and Fifty Nine cents (\$19,269.59).

In line with direction from the Attorney General's office, the Trustees developed a plan to research the use of a financial institution to manage the trust funds. The objective is to earn an increased return on our monies. Over a period of six months, over forty financial institutions having a presence in NH were either interviewed by telephone or were requested to present their capabilities. Five finalists were selected. Of the five, two were chosen for final consideration. A decision has not yet been made whether either one of the finalists will be selected, or to continue investing the funds in money market accounts and CDs. In the event we decide to continue using the services of Meredith Village Savings Bank for the CDs and Money Market funds, negotiations were once again conducted resulting in higher, more competitive interest rates and more favorable terms.

As required by law, the Trustees reviewed and reaffirmed their current Investment Policy for the Year 2016. Donald Margeson, having the position of Alternate Trustee was once again recommended by the Trustees and approved by the Board of Selectman for another one year term.

We welcome your attendance at our meetings. Meeting dates are posted in the Town Hall and on the Town's Website.

Respectfully submitted,
Paul A. Ardito, Chairman
Paul Daisy, Member
Jack Porter, Member
Donald Margeson, Alternate

Report of The Trust Funds of The Town of MOULTONBOROUGH, N.H. on DECEMBER 31, 2015													
MS-9													
DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	%	BALANCE BEGINNING YEAR	NEW FUNDS CREATED	CASH GAINS OR (LOSSES)	WITHDRAWALS	BALANCE END YEAR	BALANCE BEGINNING YEAR	%	EXPENDED DURING YEAR	GRAND TOTAL OF PRINCIPAL & INCOME
	Principal Trust	Common Trust Library	MMF: 90800505		82,997.68	625.00			83,622.68	8,993.57		\$503.19	92,620.20
	Common Trust Cemetery	Common Trust Cemetery	MMF: 90500366		8,950.58				8,950.58	7,508.11		90.75	16,549.44
12/20/2005	Visiting Nurse Services	Visiting Nurse Services	MMF: 90400183		30,898.44			\$500.00	30,398.44	9,019.96		217.37	39,635.77
1986	Duclos Fund	Memorial	MMF: 90600506		10,543.71	300.00			10,843.71	1,694.85		242.07	12,780.63
9/23/2011	School Building & Grounds	Buildings & Grounds	MMF: 90900779		75,000.00	50,000.00		125,000.00	0.00	5,538.27		47.41	5,585.68
1989/2012	Public Works Equipment Fund	Equipment	MMF: 90000774		271,144.75	162,500.00		157,500.00	276,144.75	59,094.26		2,206.84	337,445.85
1993	Municipal Building Fund CD	Maintenance	CD 1010001323		394,387.47				394,387.47	88,578.28		2,333.14	396,720.61
1989	Fire Fighting	Equipment	MMF: 90700493		355,442.19	110,000.00			465,442.19	2,732.02			556,752.49
1995	Rangeway Fund	Maintenance	MMF: 90700370		21,385.00				21,385.00	15,726.97		204.63	37,316.60
1995	Historical Society Fund	Maintenance	MMF: 90200495		57,428.23				57,428.23	10,207.20		372.94	68,008.37
1993 & 1995	Appraisal Fund	Appraisal	MMF: 90400499		29,168.05	24,000.00			53,168.05	15,310.01		307.16	68,785.22
1995**	Playground Fund	Maintenance & Improvement	MMF: 90400507		(200.92)	358.90			157.98	358.90		0.87	158.85
1995 & 1999	Dry Hydrant Fund	Maintenance	MMF: 90100491		47,082.13	2,500.00		1,479.34	48,102.79	5,879.74		295.48	54,278.01
1993	Municipal Building Fund	New Buildings	MMF: 90200773		100,048.72	100,000.00		54,089.16	145,959.56	0.00		801.46	146,761.02
7/13/2012	Police Dept Service Fund	Services to Castle in the Clouds	MMF: 90600771		2,500.00				2,500.00	34.57		13.98	2,548.55
3/13/2002	Police Dept Communication Expt Fund	Capital Reserve	MMF: 90200508		35,032.01				35,032.01	4,337.85		217.08	39,586.94
4/26/2011	Moultonborough Recreation	Recreation Fac	MMF: 90400772		22,946.94	250.00			23,196.94	533.47		129.92	23,880.33
3/22/2012	Human Services Fuel Assistance	Fuel assistance	MMF: 90100778		2,868.56	7,253.88		3,610.19	6,512.25	53.09		41.97	6,607.31
3/13/2002	Lee's Mill Fund	Maintenance Fund	MMF: 90000509		11,400.01	3,000.00			14,400.01	1,486.09		78.80	15,964.90
3/13/2002	Christmas Maintenance Fund	Maintenance Fund	MMF: 90800361		1,812.01				1,812.01	633.07		13.49	2,448.57
5/14/2009	Moultonborough Children's Christmas Fund	Special Fund	MMF: 90400531		27,568.59	2,150.00		2,100.00	27,618.59	3,029.05		609.32	31,256.96
1992	SAU # 45 School Building	Renovations & Buildings	CD: XXXXX01322		342,407.69			50,000.00	292,407.69	93,113.76		2,514.82	388,036.27
	SAU # 45 Special Education	Special Education	CD: XXXXX01321		39,747.71				39,747.71	15,609.95		327.48	55,685.14
2005	Town Property Acquisition	Purchase Town Property	MMF: 90300503		86,564.70				86,564.70	17,051.25		571.32	104,187.27
2007	Chele Environmental	Memorial	MMF: 90000364		14,417.42				14,417.42	1,873.29		350.86	16,641.57
2007	Miller Environmental Education	Memorial	MMF: 90700539		39,130.93	250.00		82.00	39,298.93	6,034.11		1,120.23	46,453.27
2007	Community Substance Abuse	Capital Reserve	MMF: 90500535		15,978.17			1,000.00	14,978.17	668.39		89.77	15,736.33
2007	Communications Technology	Capital Reserve	MMF: 90300536		182,128.00	27,500.00			209,628.00	5,210.61		1,103.90	215,942.51
12/29/2010	Millfoil Control Trust Fund	Special Fund	MMF: 90100542		69,301.58	200,000.00		247,721.49	21,580.09	1,965.78		821.05	24,366.92
7/13/2012	Fire Dept Service Fund	Services to Castle in the Clouds	MMF: 90100537		2,500.00				2,500.00	34.57		13.98	2,548.55
1987	Public Works Equipment	Capital Reserve	CD: XXXXX01324		28,633.00				28,633.00	177.83		170.43	28,981.26
2008	Special Education II	Special Education	MMF: 90500776		250,000.00	75,000.00			325,000.00	4,136.87		1,797.79	330,934.66
2008	Community Senior Center Fund	Capital Reserve	MMF: 90300777		22,817.43			1,045.00	21,772.43	1,286.40		139.54	23,208.37
1995	Road Sealing Fund	Maintenance	MMF: 90900369		0.01			0.01	0.00				0.00
TRUST FUND TOTALS					2,682,030.79	765,687.78	0.00	644,127.19	2,803,591.38	385,190.12	0.00	20,485.01	3,208,404.42
** Interest transferred to Principal to eliminate negative Principal balance													
Highlighted accounts include 2015 CD paid income													

Report of The Common Trust Fund Investments of The Town of MOULTONBOROUGH, N.H. for Year Ending on DECEMBER 31, 2015
MS-10

HOW INVESTED		***PRINCIPAL***						INCOME				GRAND TOTAL
NUMBER OF SHARES	DESCRIPTION OF INVESTMENT	ADDITIONS						BALANCE BEGINNING YEAR	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR	PRINCIPAL & INCOME END OF YEAR
		BALANCE BEGINNING YEAR	PURCHASES	CASH CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	BALANCE END YEAR					
	NAME OF BANKS, STOCKS, BONDS											
	Principal Trust (Library); Meredith Village Savings Bank MMF 90800505	81,302.68	625.00	0.00	0.00	0.00	81,927.68	10,688.57	507.14	503.19	10,692.52	92,620.20
	Accumulated Trust (Cemetery); Meredith Village Savings Bank MMF 90900366	9,897.37	0.00	0.00	0.00		9,897.37	6,561.32	90.75	0.00	6,652.07	16,549.44
	TOTAL	91,200.05	625.00	0.00	0.00	0.00	91,825.05	17,249.89	597.89	503.19	17,344.59	109,169.64

Report of The Library Common Trust Fund of The Town of MOULTONBOROUGH, N.H. on DECEMBER 31, 2015

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	%	PRINCIPAL				INCOME				GRAND TOTAL OF PRINCIPAL & INCOME		
					BALANCE BEGINNING YEAR	NEW FUNDS CREATED	CASH GAINS OR (LOSSES)	WITH-DRAWALS	BALANCE END YEAR	BALANCE BEGINNING YEAR	INCOME PERCENT	DURING YEAR AMOUNT		EXPENDED DURING YEAR	BALANCE END YEAR
12/26/2000	Altman, Marta	Library	Common Trust	1.38%	1,125.00				1,125.00	217.83	1.46%	7.40	7.35	217.89	1,342.89
1/1/1985	Bagdasarian, Elena	Library	Common Trust	0.12%	100.00				100.00	20.54	0.13%	0.66	0.66	20.55	120.55
5/24/1989	Behr, Isabelle A.	Library	Common Trust	0.83%	675.00				675.00	134.23	0.88%	4.46	4.43	134.27	809.27
3/2/1993	Bennett, Norman	Library	Common Trust	0.03%	25.00				25.00	3.30	0.03%	0.16	0.15	3.30	28.30
1/1/1986	Brown, Evelyn	Library	Common Trust	0.31%	250.00				250.00	51.35	0.33%	1.66	1.65	51.36	301.36
5/31/1986	Carson, Robert M.	Library	Common Trust	1.20%	975.00				975.00	187.02	1.26%	6.41	6.36	187.07	1,162.07
2/1/1991	Chesley, Myron	Library	Common Trust	3.67%	2,980.00	100.00			3,080.00	373.98	3.65%	18.49	18.35	374.13	3,454.13
5/19/1984	Clifford, Mary E.	Library	Common Trust	1.23%	1,000.00				1,000.00	187.74	1.29%	6.55	6.50	187.79	1,187.79
11/23/1987	Coyne, John V.	Library	Common Trust	0.66%	540.00				540.00	103.85	0.70%	3.55	3.52	103.88	643.88
9/28/1987	Davenport, Mildred	Library	Common Trust	0.30%	245.00				245.00	51.21	0.32%	1.63	1.62	51.22	296.22
5/9/1989	Davis, Fred E.	Library	Common Trust	0.52%	425.00				425.00	82.88	0.55%	2.80	2.78	82.91	507.91
3/2/1993	Dunlap, John F.	Library	Common Trust	0.36%	295.00				295.00	52.65	0.38%	1.92	1.90	52.66	347.66
1/14/1978	Farrham, Hebert	Library	Common Trust	0.15%	120.55				120.55	21.13	0.15%	0.78	0.77	21.13	141.68
7/1/1989	Foss, M. Verna	Library	Common Trust	0.31%	255.00				255.00	51.49	0.33%	1.69	1.68	51.51	306.51
2/1/1965	French, George B.	Library	Common Trust	0.12%	100.00				100.00	20.54	0.13%	0.66	0.66	20.55	120.55
6/12/1937	French, Martha	Library	Common Trust	4.32%	3,510.25				3,510.25	675.05	4.55%	23.07	22.89	675.23	4,185.48
9/1/1989	Frye, Clarence H.	Library	Common Trust	0.58%	475.00				475.00	93.15	0.62%	3.13	3.11	93.17	568.17
7/1/1988	Hadam, J.F.	Library	Common Trust	3.81%	3,100.00				3,100.00	592.59	4.01%	20.36	20.20	592.75	3,692.75
9/27/2002	Hare, Madeleine H.	Library	Common Trust	1.48%	1,200.00				1,200.00	34.42	1.34%	6.81	6.75	34.47	1,234.47
1/31/1984	Hatch, Mildred	Library	Common Trust	0.24%	195.00				195.00	40.94	0.26%	1.30	1.29	40.95	235.95
5/1/1992	Horan, Cynthia C.	Library	Common Trust	0.31%	255.00				255.00	51.49	0.33%	1.69	1.68	51.51	306.51
4/28/1998	Learned, Kathryn Morris	Library	Common Trust	32.62%	26,524.28				26,524.28	2,933.13	32.02%	162.40	161.13	2,934.40	29,458.68
3/2/1993	Lincoln, Barbara	Library	Common Trust	0.07%	60.00				60.00	10.56	0.08%	0.39	0.39	10.56	70.56
10/26/1981	Locke, Sherman S.	Library	Common Trust	0.25%	200.00				200.00	41.08	0.26%	1.33	1.32	41.10	241.10
5/19/1994	MacKinnon, Janet L.	Library	Common Trust	1.23%	1,000.00				1,000.00	187.74	1.29%	6.55	6.50	187.79	1,187.79
8/6/1992	MacPhail, Barbara M.	Library	Common Trust	0.49%	400.00				400.00	99.84	0.54%	2.76	2.73	99.86	499.86
4/27/1989	Martin, Captain Steven	Library	Common Trust	0.88%	713.00				713.00	125.22	0.91%	4.62	4.59	125.26	838.26
2/24/1989	May, John W.	Library	Common Trust	0.85%	690.00				690.00	125.82	0.89%	4.50	4.46	125.86	815.86
6/2/2010	Moultonborough Grange	Library	Common Trust	0.21%	167.77				167.77	(2.07)	0.18%	0.91	0.91	(2.07)	165.70
9/27/1980	Moultonborough Library Memorial	Library	Common Trust	1.50%	1,223.35				1,223.35	200.45	1.55%	7.85	7.79	200.52	1,423.87
1/1/1986	Munroe, Harold H.	Library	Common Trust	0.46%	375.00				375.00	72.61	0.49%	2.47	2.45	72.63	447.63
1/1/1987	Paterson, G.H.	Library	Common Trust	0.61%	500.00				500.00	85.04	0.64%	3.23	3.20	85.06	585.06
3/18/1991	Plaisted, Richard & Arelene	Library	Common Trust	0.06%	50.00				50.00	19.10	0.08%	0.38	0.38	19.11	69.11
7/31/2003	Plaisted, Dorothy E.	Library	Common Trust	1.35%	1,100.00				1,100.00	31.55	1.23%	6.24	6.19	31.60	1,131.60
12/26/2000	Rand, Jeanne	Library	Common Trust	8.47%	6,800.00	500.00			7,300.00	270.66	7.78%	39.48	39.17	270.96	7,660.96
2/27/1992	Reiner, John & Martha	Library	Common Trust	12.30%	10,000.00				10,000.00	1,912.72	12.95%	65.67	65.16	1,913.23	11,913.23
9/10/1988	Richards, Anne H. & George D.	Library	Common Trust	2.30%	1,868.21				1,868.21	354.03	2.42%	12.25	12.16	354.13	2,222.34
1/14/1978	Richmond, Mary B.	Library	Common Trust	0.15%	120.55				120.55	21.13	0.15%	0.78	0.77	21.13	141.68
9/22/1990	Schmidt, Julia	Library	Common Trust	1.07%	870.00	25.00			895.00	135.70	1.09%	5.54	5.50	135.74	1,030.74
8/28/1986	Scofield, Stephen	Library	Common Trust	0.15%	125.00				125.00	21.26	0.16%	0.81	0.80	21.26	146.26
6/29/1990	Severance, Katherine M.	Library	Common Trust	0.37%	300.00				300.00	61.63	0.39%	1.99	1.98	61.64	361.64
5/27/2011	Shay, Daniel J.	Library	Common Trust	0.00%	0.00				0.00	0.00	0.00%	0.00	0.00	0.00	0.00
8/27/2003	Smart, Leonard M.	Library	Common Trust	1.40%	1,140.00				1,140.00	32.69	1.27%	6.46	6.41	32.74	1,172.74
12/3/2003	Sobel, Jesse & Gertrude	Library	Common Trust	0.25%	200.00				200.00	5.73	0.22%	1.13	1.13	5.74	205.74
12/20/2006	Swedberg, Jack	Library	Common Trust	1.76%	1,430.00				1,430.00	7.86	1.56%	7.93	7.87	7.92	1,437.92
3/2/1993	Taylor, Adele V.	Library	Common Trust	4.46%	3,624.79				3,624.79	260.16	4.22%	21.42	21.25	260.33	3,885.12
1/14/1978	Thompson, Jessie G.	Library	Common Trust	0.15%	120.55				120.55	21.13	0.15%	0.78	0.77	21.13	141.68
5/18/2007	Thurston Memorial	Library	Common Trust	0.55%	450.00				450.00	(5.57)	0.48%	2.45	2.43	(5.55)	444.45
1/1/1987	Vappi, Josephine V.	Library	Common Trust	1.13%	915.00				915.00	176.46	1.19%	6.02	5.97	176.51	1,091.51
5/1/1974	Visser, June	Library	Common Trust	0.96%	779.38				779.38	145.94	1.01%	5.10	5.06	145.98	925.36
1/31/1984	Wakefield, Willis & Leah	Library	Common Trust	1.22%	990.00				990.00	187.45	1.28%	6.49	6.44	187.50	1,177.50
8/15/1992	Walker, Donald L.	Library	Common Trust	0.18%	150.00				150.00	30.81	0.20%	1.00	0.99	30.82	180.82
1/31/1984	Wiggins, Dortha	Library	Common Trust	0.47%	390.00				390.00	72.91	0.49%	2.50	2.48	72.93	462.93
7/10/2007	undesignated	Library	Common Trust	0.12%	100.00				100.00	(1.59)	0.11%	0.54	0.54	(1.59)	98.41
				100.00%	81,302.68	625.00			81,927.68	10,685.57	100.00%	507.14	503.19	10,692.52	92,620.20

NOTE: Individual "Income Percent" and Individual Income "During Year" are affected by rounding. Grand Total Figures are accurate to the penny.

Office of Development Services

Land Use

Staffed by the Town Planner, Code & Health Officer and the Administrative Assistant, the Office provides assistance and service to citizens and landowners in the areas of land use, development, permitting, health and code issues and help with questions and requests for information. We serve the Town's residents on anything to do with the use and development of their land and buildings. Customer service for all residents and property owners continues to be our number one goal, whether it is in person, by email, telephone or through the use of the website. Our primary responsibility is to provide assistance and support for those who need approvals or permitting from our Office or Boards, and to ensure all submitted materials are complete and accurate prior to Board review.

Our goal in 2015 was adding more map and data layers to the Town's web-based (mapping) Geographic Information System (GIS) following our GIS Development Plan. The Office will continue to develop a multitude of map layers; to build the system as a single-file document management system; to assist Town staff in its use; to ensure timelier, informed decisions, including graphic depictions, reports and analysis in order to serve the public better. If you haven't already done so, please go to the Town's web site at www.moultonboroughnh.gov and click on the link on the left entitled, "GIS and Tax Maps. Using the "i" for information button, simply click on the property you are interested in, then click on the parcel link that comes up on the left. From there you may view plans, property assessment cards, and other documents such as permits and print or save them as pdf's as needed. We are working towards a Town mapping system to serve your individual land use and mapping needs right from your computer.

This marks the fourth year for the GIS Development Plan. As in previous years, each plan was flexible within the bounds of approved funding as exigencies became known, thereby changing somewhat the tasks completed. Last year, the dataset on roads to include all state accident data, road markings, intersection striping, lighting and the like was completed after being bumped out by higher priorities in the past two years. This year, the following map layers were completed or are in progress towards completion; they are:

- NH DOT Dataset and map layer (currently on the Town Staff site)
- Phase I of 3: legacy permits, septic plans, etc. uploaded to web-based GIS parcels
- Snow removal routes with photos, data, notes (staff)
- Natural Resources Inventory dataset and map layers (i.e. co-occurrence maps, etc.)
- Fire Department Water Resources map

The Program plans for 2016 include:

- Phase I of 2 Heritage overlay map
- Phase 2 of 3: legacy permits, septic plans, etc. uploaded to web-based GIS parcels
- Conservation Commission - Animal habitat/sightings overlay map
- Transition to a new platform that allows both mobile devices and Apple products to access the web-based GIS program. The need to download Silverlight is going away for all users. This should be available by the end of February 2016.

The 2015 program was, as usual, flexible yet successful, while still allowing the multi-year program costs to remain stable and efficient. In fact, the cost for the program was on target with the estimate in the GIS Development Plan.

Support is provided to the Planning Board, Zoning Board of Adjustment, Conservation Commission, Heritage Commission, Capital Improvement Program Committee and Master Plan Steering Committee, as

well as subcommittees of the Board of Selectmen, such as the Highway Safety Committee on an as-needed basis. This year, support was provided to the Village Vision Subcommittee whose work resulted in the Village Vision Report ultimately endorsed at Town Meeting. The Planner also represented the Town regionally with the Lakes Region Planning Commission Transportation Advisory Committee and other planning venues.

It is the mission of this Office to facilitate the process of determining the Town's long-range community goals, and once established, advocate for their implementation with particular emphasis on balancing community vitality with the preservation of the unique character embodied here; to serve the public as a source of information and data about the community; to interpret ordinances uniformly and fairly administer regulatory processes that apply to development and construction, and to provide expertise for special projects with emphasis on GIS, context sensitive development, and Master Plan goals.

The major responsibilities of this Office are:

- Update, maintain and implement the Town's Master Plan
- Maintain and administer the approval process for development and subdivision of land
- Staff the Planning Board, Heritage Commission, Conservation Commission, Zoning Board of Adjustment and SelectBoard (as needed) for their respective land use and planning and development issues
- Staff the Capital Improvements Program Committee and Master Plan Steering Committee
- Maintain land use records in hard copy and electronic format
- Serve as an information resource on the Town and development process for the public, staff and applicants
- Represent the Town on regional and state committees and projects (as needed)
- Conduct research and grant writing
- Conduct special projects as assigned by the SelectBoard and Town Administrator or any of the Town's Boards, Commissions and Committees
- Plan, develop, implement, coordinate and manage the Town's Geographic Information System

Support services include staff support at meetings, preparation of the Board's meeting agendas, schedules and minutes, Public Notices, processing and review of applications for permits, grant writing, web site maintenance for each Board or Commission, and drafting Notices of Decision. Also, work products include critical review and periodic updating of all land use ordinances and regulations along with the drafting of amendment language, among other duties. The Office also conducts research, prepares reports and presentations to the various Town Boards and Commissions, and administers the terms of permit approvals and processes code enforcement violations to compliance through the Office's formal procedure.

This year, Development Services assisted the Planning Board and ZBA with preparing formal plan reviews, staff memoranda, and Notices of Decision for 37 completed applications, which are 3 less than last year. Additional assistance was provided to the Conservation Commission, Heritage Commission, Capital Improvements Program Committee, and the Board of Selectmen.

The data below represents the type of application and number of each processed during the past year:

Planning Board Activities:

Site Plan Review	5
Major Subdivision	2
Minor Subdivision	3
Boundary Line Adjustment	2

2nd Dwelling on a lot	0
Conditional Use Permit (with site review app)	2
Conditional Use Permit (with subdivision app)	0
Conditional Use Permit (standalone app)	0
Voluntary Merger of Pre-Existing Lots	6
Restoration of Involuntary Merged Lots	3

Total: 20 (Down from 35 in 2014, 21 in 2013, and 32 in 2012)

Zoning Board of Adjustment activities:

Approved Applications:

Special Exception	2
Variance	11
Request for Rehearing	1
Equitable Waiver of Dimensional Requirements	1

Denied Applications:

Variance	1
Request for Rehearing	1
Acceptance of Application	1
Variance – Application withdrawn	2
Spec. Ex. – Application withdrawn	1

Total 17 (Down from 25 in 2014, 15 in 2013 and 22 in 2012)

The Technical Review Committee held five meetings to review six applications.

The Planning Board and Town Planner continued extensive work on the new Master Plan Vision, Land Use and Transportation chapters this year by reviewing data collected, research papers and reports on the subject (and how they relate to the Town). The Vision Chapter is in final draft form waiting for the other two chapters to be finished and reviewed. The master planning process was put on hold for over three months because the Planner was ill and not able to work, therefore the plan will now be for all three chapters to be presented to the public for your comments in the late spring of 2016.

We are in the second year of the Moultonborough Bay Inlet Watershed Management Study effort, with the citizen's advisory group having been formed and having met a few times. The Office continues to manage the project aimed at identifying water quality issues and putting fixes in place to ensure the lakes continue to clean and clear for all users. This is a grant project that is scheduled to be complete by the end of 2016. The office has worked very hard in the funding and purchase of shelving, proper folders and space to properly store Town records. This is a phased project that will improve plan and record keeping and their availability to residents and staff. The records shelving project will, when complete, provide for a secure, efficient common sense filing system for all the Town's land use records. The project is in its third year and is projected to be completed by the end of 2017. The Office also participated in the consultant selection process for an updated Natural Resource Inventory (NRI) database and report with the Conservation Commission. A consultant has been chosen and the work will commence in early 2016. We have also worked with the Town Administrator, DPW Director and Town Engineer on the sidewalk design that was approved at Town Meeting this past year.

As always, sincere thanks go to our staff for their teamwork, dedication and hard work this past year; they are the best professionals the Town could have. Please stop in and see what we do and how we may help you. I also want to thank all of our board, commission and committee volunteers for their time and effort,

especially in the master plan effort and the village vision and survey effort. It truly is a difficult but rewarding endeavor.

Code Enforcement/Health

There were 250 total Building permits including 41 new single family dwellings and 14 sign permits. 63 Septic permits were reviewed and filed. Building permit totals are up by 18 from last year's total of 232, and the construction value remains up over the previous four years. Most of the increase has occurred in the last six months of the year. There were 9 more single family dwelling permits issued than last year (32 up to 41). Septic permits were down from 85 last year to 63 this year. Electrical, Plumbing, Mechanical and sign permits saw an increase to 467, again due to the larger projects coupled with rehabs and expansions. Total permits for the year was 717, with an increase of 55 over the previous year. Construction value was up by \$4,861,578 over last year. This is the third year in a row where the increase is over \$2,000,000 per year. Refer to the chart below.

Permit activity for the year 2015

41	Single Family	17,008,000
89	Alterations & Additions	6,431,625
22	Garages	1,418,300
26	Sheds	105,400
28	Decks	436,876
21	Pole barns	10,000
02	Foundations	37,000
03	Lean-to	3,575
02	Water damage	30,000
02	Commercial Alterations	31,000
02	Commercial storage building	20,000
01	Boathouse repair	275,000
01	Handicap ramp	1,000
26	Demolitions	264,800
01	Tree House	3,000
01	Camp Infirmary	157,000
01	Golf Bag Storage Building	88,000

250 Total Building Permits

\$26,320,576

We continue to scan building permits and associated paper work for upload into the electronic files at present we are working on the files coming in and hope in the future to be able to work on some of the older files.

A significant amount of water testing was performed this year. The Playground is tested six times a year for bacteria and nitrites/nitrates, these are required tests done each month May thru October. If a test is failed, we then have to submit five more samples on the second round, and the site is posted that the test failed. The Lions Club is tested twice a year for bacteria and once a year for nitrites/nitrates.

Again, these are required tests done in May & November. We also test five of the town buildings usually during the month of October or November, including Town Hall, Rec. Department Building, Life Safety Building, Waste Management Facility and the Town Garage. These tests are a standard test done to check the quality of the water and are not a required test. The tests each contain three bottles to test a variety of items.

This year I inspected 3 septic systems on complaints for smell, and one resulted in a failed system. The owner has now received approval from the DES to install a new system. I also performed inspections on one day care center. Three complaints for trash/dumpsters were addressed this year. The Office also dealt with a total of 47 new code violation complaints this past year as follows:

- 47 (Up from 41) Total Complaints
- 43 (Up from 29) code cases closed and in compliance
- 4 (Down from 8) code cases open in progress or with pending schedules of compliance
- 0 (Status quo) code cases in court
- 0 (Status quo) pending court
- 0 (Status quo) pending cease and desist orders
- 0 (Status quo) complaints awaiting inspection/initial assessment.

Respectively submitted,
Bruce W. Woodruff, Town Planner
Donald Cahoon, Code and Health Officer
Bonnie Whitney, Administrative Assistant

GIS May be Used to Research Recorded Plans and Environmental Factors



Planning Board Report

The Planning Board has review and approval authority over most land use changes. These include; Adjustments of lot lines, Applications for subdivision of lots, Subdivision Review and Approval, Site Plan Review for Commercial and multi-unit Residential Development, Conditional Use Permits and other similar issues relating to land use in the Town of Moultonborough under NH RSA's 672-678.

The Board consists of six (6) elected members, one (1) representative from the Board of Selectmen, and currently two (2) Alternate members. The Board continually seeks interested individuals to serve as alternates and elected members of the board to represent the citizens of Moultonborough in this activity which is critical to the future of our town. The Board meets regularly on the second and fourth Wednesday of each month with work sessions on the fifth Wednesday, if applicable.

In 2015 the Planning Board met nineteen (19) times this year. Eighteen (18) times for Regular Meetings, once for a public hearing to revise regulations, and once for a Work Session. They cancelled seven times, four due to the lack of new applications, and three for holidays.

The following is a breakdown of Planning Board activity for 2015:

Site Plan Review	5
Major Subdivision	2
Minor Subdivision	3
Boundary Line Adjustment	2
2 nd Dwelling on a lot	0
Conditional Use Permit (with site review app)	2
Conditional Use Permit (with subdivision app)	0
Conditional Use Permit (standalone app)	0
Voluntary Merger of Pre-Existing Lots	6
Restoration of Involuntary Merged Lots	3

Total: **20**

During the Town Election in 2015, the Board presented four (4) proposed Zoning ordinance amendments as Town Warrant Articles. Voters approved all four amendments. These included the following:

1. Amended Zoning Ordinance Article III, General Provisions, by removing the reference for subdivision approval for a second dwelling on one lot and clarifying that the review and approval by the Planning Board involves the applicant certifying that the lot has the required unit density based on soils and slopes of the land.
2. Amended Zoning Ordinance Article VII (D), Nonconforming Uses & (E), Nonconforming Structures by removing language that imposes a percentage limitation on the expansion of non-conforming residential uses, because such uses are allowed in every zone. Further, it clarifies that nonconforming residential structures may be expanded within the setbacks and within the guidelines and limitations set forth.
3. Amended Zoning Ordinance Article XI (H) (2) by removing "...tag, barn, garage..." and adding special event to the term "commercial temporary uses" and also added language that allows for a commercial temporary use for up to 10 consecutive days on a one-time basis annually.

4. Amended Zoning Ordinance Article XV, Definitions; Added a definition for a bedroom as “A room furnished with a bed and intended primarily for sleeping...” This is per NH RSA 485-A: 2, XX.

The Planning Board and staff also worked to update the Town Master Plan in the specific chapters pertaining to Vision, Land Use and Transportation. The Town Master Plan provides the framework for the future growth of Moultonborough and defines what we as citizens want Moultonborough to be in future years. Several input sessions were held and it is anticipated that these draft chapters will be available for public comment in the near future.

Although our Committee membership has changed significantly in 2015, it continues to be comprised of dedicated individuals who are focused on the quality of Moultonborough and its growth, as the future becomes the present.

As Chairman, I thank each member of the Board for their hard work and service to the community. Our thanks go out to Josh Bartlett and Kathi Margeson for their past service on the Board in 2015.

I also want to recognize the outstanding Staff in the Office of Development Services that supports the planning function: Town Planner Bruce Woodruff; Administrative Assistant Bonnie Whitney; and Code Enforcement Officer Don Cahoon. Without their dedication and hard work we would be greatly challenged in our efforts to provide planned growth for our town.

Respectfully submitted,
Scott Bartlett, Chair (2017)

Members:

Rich Kumpf, Vice Chair (2017)
Ed Charest (2016)
Kevin Quinlan (2018)
Joanne Farnham (2018)
Russ Wakefield, Selectmen’s Rep. (2016)
Josh Bartlett, Selectmen’s Alternate (2016)
Al Hoch, Alternate (2018)
Rich Thorman, Alternate (2017)

Zoning Board of Adjustment Report

The Zoning Board of Adjustment functions as a quasi-judicial authority in the Town of Moultonborough under NH RSA's 672-677. The Board considers applications for Variances, Special Exceptions, Equitable Waivers and other appeal issues relating to the Town's Zoning Ordinance or administrative decisions made by zoning and land use staff.

The Zoning Board provides an essential service for property owners, acting as a relief valve for land use that doesn't fit the cookie-cutter regulations. We conduct our hearings, and render our decisions within the framework set-forth in the RSA's.

The Board consisted of five (5) Elected Members and four (4) Appointed Alternate Members. The Board meets regularly on the first and third Wednesday of each month as the work load demands with an occasional cancellation due to inactivity.

The following represents the Board's activity for 2015. This year the board met thirteen (13) times for regular meetings, and eleven (11) times where meetings were cancelled due to weather, a scheduled Planning Board meeting, or a lack of new applications.

The following is a breakdown of the Board's activity for 2015:

Approved Applications:

Special Exception	2
Variance	11
Request for Rehearing	1
Equitable Waiver of Dimensional Requirements	1

Denied Applications:

Variance	1
Request for Rehearing	1

Denied Acceptance of Applications:

Variance	1
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Applications Withdrawn:

Variance – Application withdrawn by applicant	2
Spec. Ex. – Application withdrawn by applicant	1

Total Hearings **17**

As Chairman, I would like to take this opportunity to thank each of our elected and appointed alternate members for their dutiful attendance and service to the community. As members, they are frequently called upon to make the difficult and unpopular decisions that preserve the balance between property owners' rights and Town ordinances. I would especially like to thank Town staff for their professional assistance to the Board in preparing for meetings and providing background and research information when called upon.

Respectively submitted,
Robert H. Stephens, Chairman

Members:	Russ Nolin	Ken Bickford	Robert St Peter	Robert Zewski
Alternates:	Jerry Hopkins	Richard Jenny	Paul Onthank	Nick DeMeo

Conservation Commission Report

The Conservation Commission is an appointed, volunteer body established for the proper utilization and protection of the natural resources and for the protection of watershed resources for the Town of Moultonborough. The Commission is an advisory body and may offer advice on conservation matters to state and local agencies and boards. The Commission currently consists of five (5) Full Members, a Planning Board Liaison and two (2) Alternate Members. The Commission typically meets on the first Monday of each month.

The Conservation Commission reviews and comments on projects that will affect the natural resources of the town. The Commission reviews Planning Board subdivision and site plan applications and wetland permit applications submitted to the NH Department of Environmental Services. In 2015 five comments were submitted to the Planning Board and 28 Minimum Impact Expedited or Permit By Notification applications, 15 Standard or Standard Dredge and Fill applications and 1 Alteration of Terrain application were reviewed and forwarded to the NHDES for various projects within Moultonborough. Complaints regarding the Town Salt Shed, the invasive plant, Japanese Knotweed, and a manure pile were investigated.

In 2015 the Conservation Commission accomplished the following.

- Established a vision statement for 2016 for the Conservation Commission and developed goals and strategies.
- Continued to participate in the Moultonborough Bay Inlet Watershed Restoration Plan which will identify the nonpoint source pollutants contributing to water quality impairments, principally associated with stormwater runoff and aging or failing septic systems and propose measures to address those sources.
- Established a Moultonborough Conservation Commission Facebook site.
- Continued to support the Community Garden under the guidance of Ken Kasarjian.
- Provided funding for Moultonborough Academy students to attend the Envirothon during the summer break.
- Continued to monitor Moultonborough Bay water quality for clarity and phosphorus amounts. Thirty-one samples were taken from 6 areas in the bay from May through October. The results can be seen on the Commission's Facebook page and the Town website.
- Continued interest in acquiring a parcel of land that fronts on the Red Hill River and Lees Pond. Garnered the support of the Lees Pond Association for this project.
- Monitored land parcels held by the Conservation Commission and Town.
- Continued to contract with Plymouth State University to monitor Moultonborough Bay Inlet streams through the use of 4 in stream probes. The probes measure the amount of nutrients that sub-watersheds are adding to Moultonborough Bay.
- Supported the work of the Milfoil Committee.
- Co-wrote a proposal for updating the current Natural Resources Inventory (NRI) to be completed in the fall of 2016. The updated NRI will identify current and new resources that are priority areas for protection and development.

The Commission would like to thank the following town staff for their assistance, guidance and support for our projects and activities during the year; Walter Johnson, Carter Terenzini, Bruce Woodruff, Gary Karp, Bonnie Whitney and Alison Kepple. Thank you, also, to the individual members of the Commission for their dedicated service and commitment to protecting the town's natural resources.

Respectfully submitted,
Marie Samaha, Chairman

Members: John Oliver, Robert Patenaude, Bill Gassman, Ed Harrington, Scott Bartlett – PB Liaison
Alternates: Brian Sanford – Alternate, James Nelson – Alternate

Milfoil Committee

Unfortunately, 2015 was a very good year for the growth of the invasive aquatic Variable Milfoil weed because of abundant sunshine and warm water temps. Your Moultonborough Milfoil committee was very active on many fronts to combat this menace that can reduce the recreational use and value of our ponds and lakes. The best news is that this is the first year we were able to treat or hand harvest all reported sites of Milfoil infestations in Moultonborough!

Milfoil Removal and Treatments: Over 11,000 gallons of Variable Milfoil were removed by hand using certified divers and DASH harvesting crews from 24 documented Lake Winnepesaukee areas in Moultonborough. Lees Pond yielded an additional 3,700 gallons alone! Because of the reduced size of growth areas as a result of our efforts over the past 5 years, we only had to treat 53 acres with chemical herbicides in 2015, compared to 101 acres in 2014. Our preference is to pull the roots of the milfoil plants using diver harvesting methods to minimize the chance of re-growth. It's more costly, but also more effective. Dive costs went up 29% in 2015 primarily driven by increased use and recently adopted OSHA standards for commercial divers calling for two tenders on each DASH boat, and 2-way underwater voice communication between diver and boat.

Weed Watchers: Are the key to identifying Milfoil infestations! This year, 32 residents were Weed Watchers. They reported monthly in June, July and August on their assigned area. In September, they were asked to make a final check to provide us a base line start for next year's efforts. The willingness of current and future volunteer Weed Watchers to continue this important activity is critical to our success. Training sessions for all 2016 volunteers will be provided by your Milfoil Committee in cooperation with NH DES next spring. Please sign up!

Lake Hosts: Performed more courtesy boat inspections for Milfoil weed "hitchhikers" than ever before! 1050 were conducted at Lees Mills, 1185 at Long Island and 780 at States Landing for a total of 3,015 vs 2,853 in 2014. As evidence of Moultonborough's continued success controlling the spread of Milfoil, this year Lake Hosts identified and removed Variable Milfoil from only 11 boats on trailers. The Lake Host Program needs volunteers for 2016 to help us spread the "Clean, Drain & Dry" education message to boaters.

In Summary, there is still milfoil growing in Moultonborough but we are beginning to hold our own in the battle against this tenacious aquatic weed. We found some new growth sites this year and were able to treat or pull them while tending to the previously identified sites. In 2016 we anticipate the program will make further progress to contain this invasive weed. Volunteers are needed! Please contact me if you would like to get involved with any aspect of this important program.

The Milfoil Committee expresses our thanks to the many volunteers that contributed to our results this year. Special thanks also go to New Hampshire Lakes Association, the Department of Environmental Services, and our Town Officials and especially to the taxpayers in Moultonborough for your continued support.

Respectfully submitted,
Karin Nelson, Chair

Members: Paul Daisy, Al Hoch, Ginny Gassman, Paul Ardito, Beverly Nelson, Scott Bartlett
Alternates: Tracy Waterman, Dave Joyce

Milfoil Joint Board – Towns of Moultonborough, Tuftonboro, Wolfeboro

The Milfoil Joint Board was formed in 2010 by an inter-municipal agreement between the towns of Moultonborough, Tuftonboro and Wolfeboro to pursue innovative approaches for controlling invasive aquatic milfoil. Utilizing a grant funded by the US EPA and the State of New Hampshire, the board procured two boats configured to increase the efficiency of diver milfoil harvesting.

2015 was the fifth operating season for the joint board owned Diver Assisted Suction Harvesting (DASH) unit. The milfoil control programs of all three member towns included diver harvesting (both by hand and with DASH assistance). A total of 173 days of diver harvesting were completed during the season.

The Town of Moultonborough opted to withdraw from the Inter-municipal Agreement on Aquatic Nuisance Plant Control (Milfoil Joint Board) effective August 1, 2015 and focus on a Lake-wide milfoil control effort coordinated by the Lake Winnepesaukee Association. To that end, an orderly and equitable withdrawal was accomplished with provisions of the agreement.

A great deal of credit is due to the many volunteers who gave their time and talents to continue this project, and for their willingness to significantly help accomplish each town's goals. The NH Department of Environmental Services staff has once again been exemplary in their assistance to the Milfoil Joint Board. Residents of the three towns should take note of the effort put forth by the Milfoil Joint Board members and volunteers to protect our waters from this tenacious, invasive species.

Current members of the Milfoil Joint Board include: Dan Duffy, Bill Marcussen and Steve Wingate (alternate) from Tuftonboro; Ken Marschner, Linda Murray and David Owen (alternate) from Wolfeboro. David serves as board clerk and is also the board fiscal agent.

Respectfully submitted,
Bill Marcussen, Chairman

Moultonborough Community Garden

Mission Statement: The Moultonborough Community Garden, located at the Lions Club on Old Route 109, is a self-sustaining resource exclusively available to help our permanent or seasonal residents, especially seniors, get more involved in the community. From working in the garden alongside friends and neighbors to donating home-grown vegetables to our local hunger-relief agencies, how you choose to “dig in” is up to you!

Benefits:

- Cultivate and distribute nutritious, inexpensive, and delicious food to your family, friends and, if you kindly so choose to, food banks such as “Meals on Wheels” and “Senior Lunch Program”.
- Get physical activity and work with your hands.
- Enjoy time outdoors with your family, friends and neighbors.
- Live more sustainably by eating primarily organic and locally grown produce.

The 2015 garden participation grew to 32 paid plot rentals and provided a surplus cash flow over expenses of about \$1,500.00.

In addition to the Garden Committee’s efforts (Rich Creelman, Bruce Glaski, Bob Wallace, and Bob Goffredo) the Garden again enjoyed the generous sponsorship of labor and materials from Lamprey Suburban Septic Service, the Moultonborough Lions Club, Wayne and Ed Richardson, Brian Blackadar Electric and Lacey Irrigation.

Special recognition and thanks belong also to Alyssa McCarthy for coordinating and managing the construction and installation of a garden shed stocked with tools, and to her construction staff, Jon Tolman and her dad, Kevin. Alyssa’s shed project enabled her to receive the Girl Scouts of America Gold Award, its highest. Congratulations to Alyssa for being the first person in Carroll County to receive this most distinguished award!

Based on existing plot renters and new renter pledges for 2016, the Garden will almost reach its capacity of plots to be utilized and enjoyed!

Respectfully submitted,
Ken Kasarjian, Chairman

Members: Richard Creelman, Bruce Glaski, Bob Goffredo, Bob Wallace

Moultonborough Heritage Commission



The Moultonborough Heritage Commission works toward the proper recognition, use, and protection of significant historical and cultural resources in the Town of Moultonborough. The Commission promotes historic barn preservation, by assisting applicants to the RSA 79-D (barn easement) program, reviewing and making recommendations on applications, and monitoring existing barn easements. There are presently eight properties with barn easements (including Cotton Farm, see photograph above); five of these easements are up for renewal in 2016, with applications due to the Town by April 15th.

The Heritage Commission organized the program *Preserving Community Character: Opportunities for Historic Village Buildings* held at the Moultonborough Public Library on August 24th 2015. Norman Larson moderated the session, Cristina Ashjian gave a PowerPoint overview, and panelists Mark Borrin (Preferred Vacation Rentals), Peter Michaud (NH Division of Historical Resources), and Maggie Stier (NH Preservation Alliance) led a lively and informative discussion. The presentation focused on key vacant, for sale or rent, and/or underutilized historic buildings in Moultonborough Village, including the former Village School, the Adele Taylor House, the Moultonborough Town House and Middle Neck School, the Moultonborough Grange Hall, and the former Country Fare Inn property. Such Community Landmarks events are intended to promote public appreciation of our local historical resources.

In 2016, the Heritage Commission will continue to collaborate with local and state entities on community preservation projects, and will once again focus attention on village revitalization, using strategies and incentives outlined in the Village Vision Committee (VVC) Report of 2015. 84% of respondents to the VVC survey supported preserving and repurposing historic buildings in the village. Finally, thanks are due to the Putnam family (Joal Tree Farm, Moultonborough Neck) for supplying holiday wreaths for the Moultonborough Town House, Middle Neck School, and Adele Taylor House in our village center.

Respectfully submitted,
Cristina Ashjian, Chair

Members: Jean Beadle, Secretary and BoS Representative
Norman E. Larson
Ed Charest
Joel Mudgett (BoS Representative until 3/2015)

Master Plan Steering Committee

The Master Plan Steering Committee was challenged by the Planning Board to engage public input and review the process and progress of developing a Master Plan for the Town. The Master Plan Steering Committee continues to provide input and direction for the development of the Master Plan working closely with the Town Planner.

In that effort, the Committee is advisory in nature; it has no responsibility to produce any reports or written documents. It is a study/research arm that reports to the Planning Board on progress.

In 2015, we reviewed town demographic information and expected future trends, identified stakeholders and means to gain their input in updating the Master Plan Land Use Chapter.

The Committee is excited to continue in 2016 to be a sounding board for the Town Planner and keep the Master Plan process on track and on schedule.

Respectfully submitted,
Paul T. Punturieri, Chair

Members: Kevin Quinlan, Planning Board
 Josh Bartlett, Board of Selectmen
 Brian Sanford, Conservation Commission
 Norman Larson, Heritage Commission
 Paul Punturieri, MPIC

Capital Improvements Program Committee

The Capital Improvement Program Committee (CIPC) is an appointed, volunteer body that reviews and recommends a plan for orderly implementation and financing of a Capital Improvements Program in a manner which meets the needs of the town and minimizes fluctuations of the tax rate and the impact thereof on its taxpayers.

The Capital Improvements Program Committee was established pursuant to Warrant Article 10 of the March 14, 2009 Town Meeting. The Committee operates under the framework of Chapter 674:5, 674:6 and 674:7 of the New Hampshire Revised Statutes Annotated (RSA's).

The committee is comprised of seven (7) members and two (2) alternates. Membership comes from representatives of the Advisory Budget Committee, the Board of Selectmen, the Planning Board and four at-large citizens of the town, as well as two Ex-Officio members from Town Staff. The Committee meets regularly Thursday mornings at 10:00 a.m. on a monthly basis, but does meet more frequently to carry out its duties. The Committee met seventeen times during the year between April and September.

In our sixth year, the committee began with an orderly review of the Town's Capital needs through the use of a carefully constructed schedule. Working with Department Heads, Commissions, Boards and various members of the community, the process continues to improve. Department Heads continue to provide improved costs and supporting documentation on our revised forms which allows the committee to provide better Capital forecast options to the Board of Selectmen. The CIPC continues to look at the prior year's Capital spending and actual costs in an effort to provide the most accurate forecasts for upcoming years and rates and ranks projects based on an objective basis of need and ability to fund.

The final CIPC report for years 2016-2021 (6 year plan) was submitted to the Board of Selectman in October 2015 after review at a Public Hearing with a presentation by the Chair to the Board of Selectmen.

The process continues to improve with much effort on the part of the Department Heads, Town Planner and many concerned citizens of our Town. As Chair, I would like to thank them and the CIPC for their dedication and commitment to the Town's fiscal well-being. I would also like to thank the Town Staff who continue to provide excellent work in support of the CIPC process. We are optimistic that this work will provide information and recommendations that allows the Board of Selectmen and our Townspeople the information they need to support a manageable tax level for us all.

Respectfully submitted,
Jordan Prouty, Chair

Members: Alan Ballard, Josiah Bartlett, Enid Burrows, Joanne Farnham
 Bruce W. Woodruff, Ex-Officio , Heidi Davis, Ex-Officio

Town Assessor

As we start 2016, national real estate trends continue to look positive. There is an ample supply of property for sale and mortgage rates remain low. According to the New Hampshire Association of Realtors, 2015 was the best year since the recession and 2016 is anticipated to be similar. Statistics from January through November show closed sales in Carroll County were up over eleven percent and the average sale price was up over ten percent.

According to the Lakes Region Board of Realtors, as of January 4, 2016 there were ninety-nine residential properties for sale in Moultonborough, and seventeen of those have asking prices over one million dollars. We had one 144 sales listed in the MLS in 2015, with 16 selling for over one million dollars.

The results of the 2015 Moultonborough statistical update show average overall assessed values increasing by about one-third of one percent. Condominiums increased by five percent. Commercial values increased by one-half percent. 228 qualified sales (from 4/1/2013-3/31/2014) were used in the analysis, of which sixty were waterfront properties. As always, although the average assessed value went up slightly, not every assessed value showed an increase; some assessed values went down, and some stayed the same.

Vision Government Solutions is starting the fifth year of our measure-and-list project to update the physical data for all properties in town. They plan to inspect approximately 1,100 properties, starting in November 2015 and continue into the summer of 2016. During the last four years, Vision inspected all the properties near Squam Lake, the Center Harbor area, Long Island, and all of Moultonboro Neck. They will continue inspections on the eastern side of town, including the Lees Pond area, Whittier Highway, the areas along Ossipee Mountain Road and Governor Wentworth Road (Route 109). Properties will be measured, and if an adult is home, they will request an interior inspection (listing). If Vision is unable to complete the interior inspection, a letter will be sent this summer requesting an appointment for the interior inspection. Vision personnel drive marked vehicles, carry photo identification and an introductory letter from the Town.

It is very important that we have correct information of your property in order to have equitable assessments throughout town. Without the correct data, some taxpayers may be paying more than their share, while others pay less.

We also have extensive assessing information available on our website, www.moultonboroughnh.gov including tax maps, property record cards, and forms for credits and exemptions. Feel free to stop by our office if you have questions or concerns regarding your assessment or exemptions and credits. Our staff is always here to help in any way.

Respectfully submitted,
Gary J. Karp, Town Assessor

Fire-Rescue & Emergency Services Department

In 2015, the Fire-Rescue Department responded to 869 requests for assistance. This was a 6.7% increase over 2014. Below is a summary of the incidents the department mitigated.

Fires: 30, including 11 building fires, 3 chimney fires, and 14 forest, brush & grass fires

Overpressure Rupture, Explosion, Overheat (No Fire): 5 incidents

Rescue and Emergency Medical Service Incidents: 471, including 49 motor vehicle accidents

Hazardous Condition (No Fire): including 14 Arcing, shorted electrical equipment, 7 Carbon Monoxide incidents and 6 Power lines down incidents

Service Calls: 89, including 59 Assist Invalids, 14 Unauthorized Burning incidents

Good Intent: 99, including 51 Dispatched & Cancelled En Route, 29 No Incident found, 12 Authorized Burning

False Alarm & False Call: 132, including 48 Fire Alarm System activations with no fire, 36 Alarm System activation due to malfunction

The Fire-Rescue Department operates as a combination department providing fire-rescue and emergency services with a staff of a full-time fire chief, two full-time firefighter/EMT and a part-time administrative clerk working days, Monday through Friday. The majority of coverage is provided by forty-five call personnel covering nights and weekends. During 2015, the Call personnel responded to 61% of the incidents the Department was requested. The Department is supported by an Auxiliary that provides non-emergency assistance during long-term incidents and standby events.

The Department continued its investment in developing its personnel with firefighters Brown and Corish completing Firefighter 1 training. Firefighter Dow completed Paramedic certification. Three members of the Department attended the Vermont, New Hampshire and Alabama training weekend at the National Fire Academy in Emmitsburg, Maryland. The Department annually conducts more than forty-eight hours of scheduled training. Its personnel attend courses at the new Fire Academy and classes provided by the Lakes Region Mutual Fire Aid Training Division. The Department participated in two mutual aid drills involving the Lakes Region Mutual Fire Aid system. The fireboat was used in June at a drill at Weirs Beach involving all of the fireboats on Lake Winnepesaukee and two apparatus were used in a water supply drill held at the Sandwich Fairgrounds in November.



This year the Department placed into service its initial attack truck. This vehicle is intended to be able to respond to 80% of the incidents in which the Department is requested. The truck features a (CAFS) compressed air foam system, 400-gallons of water and emergency medical equipment making it one of the Departments most versatile apparatus.



Emergency Management: 2015 ended with no activations of the Town's Emergency Management system. The Town began its revision of its Emergency Operations Plan, working with Lee Kimball Emergency Planning Associates. Residents can stay informed of town wide emergencies by signing up for CodeRed, the Town's emergency communications information system on the Town's web page. Information is provided via telephone, email and texting messages and the system is connected to the NH Alerts system run by the NH Department of Homeland Security and Emergency Management.

Respectfully submitted,
David Bengtson, Fire Chief

Fire Department

David Bengtson, Fire Chief

Brian Searles, Firefighter/EMT-1
Wendy Smith, Office Clerk

Adam Gravelle, Firefighter/AEMT

Fire Department Call Personnel

Richard Buckler, Deputy Chief/EMT-B
Mark Fullerton, Captain/EMT-B
Barbara Beede, Lieutenant/AEMT
Christopher Shipp, Lieutenant/Paramedic

Peter Beede Sr., Deputy Chief
Raymond Bassett, Captain/EMT-B
Timothy Woods, Lieutenant/AEMT
Wallace A. Daigneau, Lieutenant/EMT-B

Richard Brown, Firefighter
Thomas Bruno, Firefighter/Paramedic
Jason Bryant, Firefighter
Christopher Burbank, Firefighter/EMT-B
Michael Colclough, Firefighter/EMT-B
TJ Corish, Firefighter
Glenn Davis, Firefighter
Jessica Davis, Firefighter
Hollie Greene, Firefighter/EMT-B
Trevor Greene, Firefighter/AEMT
Christopher Jackson, Firefighter
Susan Klotz, EMT
Norman Larson, Firefighter
Joseph Latulippe, Firefighter

Jay Luff, Firefighter/EMT-B
Dwayne Mann, Firefighter/Paramedic
Michael Mardis, Firefighter
Kelly Marsh, Firefighter/Paramedic
Sophia Njaa, Firefighter/Paramedic
Amos Parent, Firefighter
John Schlemmer Jr., Firefighter
Jeffrey Shannon, Firefighter
Stacey Shannon, Firefighter
Basil Sole, Firefighter/AEMT
Jennifer Sole, Firefighter/EMT-B
Joseph Vosgershian, Firefighter/EMT-B
Austin Wakefield, Firefighter
Brandyn Wixon, Firefighter

Fire Department Explorers

Matthew Fullerton, Explorer

Jason Parent, Explorer

Fire Department Auxiliary

Christopher Bassett
Mardee Boone
Carolyn Filpula
Ken Filpula
Barbara Gardner
Kathy Knight
Brian Litcof

Diane MacArthur
Ashley Mann
Donna McCoubrey
Richard Plaisted
Mary Smith
Alison Vosgershian
Liz Widmer

Moultonborough Volunteer Fire Department Auxiliary

P.O. Box 446

Moultonborough, NH 03254

The Moultonborough Volunteer Fire Department Auxiliary consists of men and women that volunteer their time to assist the Fire Department at fires, accident scenes and emergencies with food and beverage. We automatically respond to any first alarm fire relayed by the Lakes Region Fire Dispatch or otherwise by request of the Fire Department.

In March the Auxiliary prepared and served lunch for the workers at the elections, and also the annual Fire Warden's dinner. In September we enjoyed a wonderful picnic at Camp Robindel sponsored by the Fire Department.

In May the Auxiliary ran the food Cantina for the Red Cross Blood Drive. We prepared food and provided refreshments for the blood donors to help them recuperate after their donation.

We would like to take this opportunity to thank the community, local businesses and all who contributed for their generosity in helping us meet our financial goal for the distribution of 33 boots and 31 coats to needy children in Moultonborough. We also thank the local schools and the Police Department for their help.

The Auxiliary meets on the first Thursday of each month at 7:00 p.m. We would love to have you come and attend one of our meetings to see if you would like to become involved with this great organization. Meetings are held at the Life Safety Building or Neck Station. To learn more about our organization, please come and see us.

Respectfully submitted,
Mary Smith, Auxiliary Chief

Report of Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. The ability to obtain fire permits on line was initiated in 2015. Approximately 120 towns participated in the online system with over 4,000 permits issued. To obtain a permit on line visit www.NHfirepermit.com. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 603-271-3503 or www.des.nh.gov for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdfl.org.

This past fire season burned **661 acres** which was the most recorded since 1989 when 629 acres burned. The fire season began in early April with the first reported fire occurring on April 8th. The largest fire was the 275 acre Bayle Mountain fire in Ossipee. This fire started on May 5th and burned for several days. The Bayle Mt. fire was also the largest individual fire in NH in over 25 years. There were also a number of other sizable fires in May which definitely kept NH's wildland firefighting resources stretched to the limit. These larger fires increased the average wildland fire size to 5.12 acres. As usual our higher fire danger days correlated well with the days that there were fires actually reported. The statewide system of 16 fire lookout towers continues to operate on Class III or higher fire danger days. Our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting capability was supplemented by the NH Civil Air Patrol when the fire danger was especially high. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2015 season threatened structures, and a few structures were burned, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

2015 FIRE STATISTICS

(All fires reported as of November 2015)

(figures do not include fires under the jurisdiction of the White Mountain National Forest)

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	15.3	11
Carroll	299.5	10
Cheshire	27.6	18
Coos	1.6	6
Grafton	22.6	17
Hillsborough	50.6	23
Merrimack	228	16
Rockingham	9.2	14
Strafford	5.5	15
Sullivan	1.1	4

CAUSES OF FIRES REPORTED

		Total	Fires	Total Acres
Arson	7	2015	134	661
Debris	17	2014	112	72
Campfire	13	2013	182	144
Children	3	2012	318	206
Smoking	12	2011	125	42
Railroad	0			
Equipment	6			
Lightning	5			
Misc.*	71 (*Misc.: power lines, fireworks, electric fences, etc.)			



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Joint Inter-municipal Ambulance Service Board

The Joint Inter-municipal Ambulance Service Board consists of eight members, two members, each from Center Harbor, Meredith, Moultonborough and Sandwich. The Board is charged with administering the inter-municipal agreement for the provision of ambulance service by Stewart's Ambulance Service within the four towns. Meeting annually with the contracted vendor, the Board reviews the proposed budget and discusses issues affecting the ambulance service within the Lakes Region to insure adequate emergency medical services are provided to the four towns. Recent actions by the Board have included adding an additional paramedic through a cost share agreement. This has now put a paramedic stationed at each base of operations in Meredith and Moultonborough, decreasing the time needed to deliver advanced life support service available to the outer areas of the Moultonborough and Sandwich areas.

Committee member representing the four towns are:

Charley Hanson - Center Harbor - Chair

Leon Manville - Fire Chief - Center Harbor

Arthur "Fritz" Kerr - Sandwich

Christopher P. Shipp – Moultonborough (as of 3/15)

Lois Brunelle - Fire Chief - Sandwich

Phil Warren - Meredith

Ken Jones - Fire Chief - Meredith

Joel Mudgett - Moultonborough (until 3/15)

David Bengtson – Moultonborough - Secretary

Public Works

I would like to begin this year's report with an acknowledgement of thanks to the residents of Moultonborough, and the Public Works staff for their continued support over the past 7 years as the Public Works Director and elected Road Agent. It is with mixed emotions that I leave the position of Public Works Director to take a management position in another community as a Town Administrator. The Moultonborough community which I have served for 26 years has been a great experience which I couldn't have done without the support of those I have served and worked with over the years at the Police and Public Works departments.

The past year has been a productive year which kept all the divisions busy, whether it be the Highway crew with a busy winter season, road maintenance operations or road projects; Facilities & Grounds with building maintenance, energy lighting projects or cemetery maintenance; the Waste Management facility with navigating a declining recyclable market, to preparing for a change in operations with Single Stream Recycling. The following gives a summary of the past years activities for the divisions.

Highway Division: The Highway Division is staffed by the Highway/Road Agent, an office assistant, Highway Foreman and six (6) full time and two-three (2-3) intermittent on-call per diem staff. The division maintains, approximately 77 miles of town roads (26 miles of gravel, 51 miles paved), 11 miles of state roads (winter maintenance only), and 180 miles of private roads (winter maintenance only). The division handles all town road maintenance tasks, i.e.; winter maintenance operations (in accordance with town policy), tree trimming, drainage maintenance, asphalt surface maintenance, street sign maintenance, and mechanical maintenance of department equipment and Police Department fleet tire maintenance. The division also works very closely with local outside contractors for the services of catch basin cleaning, large tree removal, asphalt maintenance, excavation of streets and drainage, street sweeping and highway markings.



Training/Education and Personnel: During this past year all division members attended training from the Technology Transfer Center at UNH. These training hours allow attendees to achieve various levels of technical, safety, supervisory, and environmental education. This past year Equipment Operator Andrew Wolanek, a 5 year veteran of the Highway Division, achieved the highest level of education known as Master Road Scholars. Congratulations to Andrew! Agt. Kinmond achieved his Master Road Scholar II and completed and obtained his Certified Public Supervisors certification, and his first semester of his Certified Public Managers Training by the NH Bureau of Training and Education.

Winter Maintenance: The 2014-2015 winter maintenance saw a total 61 weather events and 117.5 inches of snow, and some unpleasant rain/ice events which impacted our town and private gravel roads significantly. We used approximately 3017 tons of sand/salt mix which was mainly applied to our gravel roads, and 1445 tons of treated salt which also includes salt for mixing with sand. Our use of technology (calibrated spreader, ground speed controls), and treated deicers has proven to help reduce overall environmental impacts to our community.

Road Projects: During this year the division managed several projects and our annual paving contract. Many thanks to our contract engineering firm, KV Partners and our contract project resident engineer Andre Bover. DPW Equipment Operator Andy Wolanek assisted on project management of several road projects as well as all paving projects. The division staff worked with local excavation companies to complete drainage, and subsurface excavation and reconstruction work, while the reclamation and paving was completed under our annual paving contract with GMI Asphalt of Laconia, NH.

Lee Road (3200' - Lee's Mill Road to Route 109S) - Tree removal, rock removal, drainage replacement and rehab, asphalt reclaim with additional stone aggregate and supplemental gravels and then repaving.



Ossipee Mountain Road (2900' Randall Road to #298 OMR) - Tree removal, slope removal for sightline, drainage replacement and rehab, asphalt reclaim with additional stone aggregate and supplemental gravels and the roadway was repaved.

Randall Road (1500') - Ossipee Mountain Road to Dry Hydrant) - Tree removals, drainage replacement, approx.

100' of underdrain was installed and asphalt removed by the Highway crew due its poor condition. The roadway was then repaved.



The following roads were preserved by the application of a shim and top coat coarse of pavement: Fox Hollow Road, Playground Drive, Ames Road, and Myers Road

The department also contracted with vendors for crack sealing of Redding Lane (section #1), Krainewood Dr., Hanson Dr., Driftwood Dr., Butternut Dr. and chip sealing of the Wentworth subdivision, Victory Lane and several subdivision roads in Hauser Estates.

Facility & Grounds: This division consists of one full time facilities worker (Grounds & Facilities Team Leader), one part time facility and grounds worker, and three seasonal grounds workers. The division handles all facility general maintenance, and contractor vendor coordination involving all town owned buildings. The Grounds crew manages the grounds at the Lions Club property, Playground facility, beaches, ice rink and other town common areas. The division also manages the grounds keeping of all Town owned (7) and several privately owned (49) cemeteries. In September, Facilities Worker W. Andy Daigneau left the department to accept a facilities maintenance position with a private company. Andy's tenure with the department saw many changes with the DPW consolidation, energy projects with NHEC and several other facilities projects. With Andy's departure the department hired Michael Kepple, of Moultonborough to lead the Facilities & Grounds Division. Mike has been a self-employed general contractor in Moultonborough for the past 13 years, and was previously in the HVAC installation business prior to coming to Moultonborough. I wish both Andy and Mike well in their new positions.

The division also manages and coordinates the "Adopt a Spot Program", and the "Adopt a Facility Program." We would like to thank our "Adopt a Facility" landscape contractors for making this a great success: McCarthy Lawn Property Management, DonnyBrook Home Services, and Miracle Farms Landscape Contractors.

Another great success for the division with the assistance of two Highway Division personnel, HEO Craig Dunn and EO Andy Wolanek, was the creation of "skate-able ice" at the ice rink.

Projects managed by the division: Flooring and Painting contracts, NHEC Energy Grant (PSB and Town Hall lighting), Re-roofing Project (Neck Fire Station), Window Replacement project (Rec. Center), Highway Garage office/breakroom renovations and Pathway repair/reconstruction (1300') along Moultonboro Neck Road.

Waste Management: This division consists of a full time Facility Supervisor and three (3) full time Facility Attendants, two (2) part time Facility Attendants, and one (1) intermittent Facility Attendant.

In April, the Facility Supervisor Scott Greenwood resigned and the position of supervisor was handled by co-managers Dennis King and Ken Filpula. The vacant position was backfilled with part time or intermittent staff. During the year the Single Stream Recycling Committee was appointed by the Board

of Selectmen. The study committee presented their findings in September with a recommendation to move forward with converting the facility to a single stream recycling facility. Plans are underway for the conversion to happen in the spring of 2016.

The facility saw approximately 55,497 cars, but unfortunately, with the extremely poor recycling market the facility saw a significant reduction in revenues from recycling. The facility received approximately \$22,800 for items which were recycled, a decrease of 43%, and approximately \$88,000 in disposal fees and reduction of approximately 12%.

The facility staff runs a very clean and efficient transfer station, and we would like to thank the users of the facility for their working cooperation of “Reduce, Reuse and mostly Recycle.”

In closing I would like to thank all the residents for their support of the Public Works staff. I would also like to thank my division supervisors, and staff for their teamwork. Many thanks go to our winter maintenance contractors who help us maintain our nearly 200 miles of private roads.

If you have a concern/question, or wish to report a road hazard/condition you can reach us at the Highway Garage at 253-7445 or via the internet service request form link on the Town’s DPW web page at http://moultonboroughnh.gov/pages/MoultonboroughNH_Highway/Service%20Request.

We always like hearing from our residents regarding our roads, so feel free to email us at dpw@moultonboroughnh.gov. You can also like us on Facebook @ Moultonborough Public Works.

Respectfully submitted,
Scott D. Kinmond, Highway/Road Agent (2018)

Adopt a Spot 2015 Participants

“Adopt a Spot” is a town beautification program covering eight (8) public buildings and parks. Participants plan, plant and maintain these flower gardens throughout the entire growing season and pay for those associated costs. They improve our quality of life, reduce the costs to taxpayers, let area businesses, service clubs and individuals put their best foot forward and exemplify what makes living in small Towns like us just so very special.

The town provides a sign at each spot naming the sponsoring business or group. Prizes are awarded for the 1st, 2nd and 3rd top designs and all are given a certificate of recognition.



1st Place:

Moultonborough Public Safety Building
by Miracle Farms Landscaping



2nd Place:

Moultonborough/Sandwich Town Line
by Patanuade & Reeves Family



3rd Place:

Moultonborough Resource & Recovery Park
by Moultonborough Toastmasters

Other Participants

Dion's Plant Place

Karen & James Nigzus & Family

Donnybrook Home Services LLC

Moultonborough Women's Club

Adopt a Facility Participants

McCarthy Lawn Property Management, LLC

DonnyBrook Home Services

Miracle Farms Landscaping

Household Hazardous Waste Day

On Saturday, August 1, 2015, the Town of Moultonborough and the Lakes Region Planning Commission (LRPC) hosted its annual Household Hazardous Waste Day at the Moultonborough Public Works Highway Garage. The collection period ran from 8:30 a.m. to 12:00 noon with the collection contractor Clean Harbors on site to collect and handle all materials listed as household hazardous waste.

Several area volunteers from Moultonborough and Tamworth assisted with survey data collection, traffic control, and provided information on household hazardous waste. The collection area was also staffed with DPW staff from both Highway and Waste Management Facilities to assist residents with collection of non-hazardous recyclables i.e.; waste oil, fluorescent bulbs, batteries and propane tanks. The site collected from 209 households, processed 143 vehicles, representing 218 households.



Residents can visit the Town's Public Works web page or the Lakes Region Planning Commissions website to view information on hazardous household products; proper methods and places of disposal of these products.

Residents can also dispose of household hazardous waste at the Lakes Region Household Hazardous Product Facility, located in Wolfeboro on the third Saturday of each month from 8:30 a.m. to 12 noon (May-October). A link to that facility web page is; www.wolfeboronh.us/Pages/WolfeboroNH_Hazardous/index. This is a user fee facility, with some ability for residents to be reimbursed.

I would like to personally thank our residents for their efforts to protect the town from improper disposal of household hazardous waste.

Community Volunteers:

Chuck Connell
Tom Howard
Russ Goyette
Scott Bartlett
Sue Stowbridge



Staff:

DPW Director: Scott Kinmond
WMF Attendant: Dennis King
Highway Foreman: Ed Wakefield
DPW Office Assistant: Angela Hoyt
LRPCC HHW Coord.: Dave Jeffers



Respectfully submitted,
Scott D. Kinmond, Highway/Road Agent/DPW Director
HHW Site Coordinator

LAKES REGION PLANNING COMMISSION

103 Main Street, Suite #3
Meredith, NH 03253
tel (603) 279-8171
fax (603) 279-0200
www.lakesrpc.org



Lakes Region Household Hazardous Waste Collection 2015 Annual Report

The 2015 Lakes Region Household Hazardous Waste (HHW) Collections were held on July 25, 2015 and August 1, 2015 at eight different locations where households from 24 participating communities were able to safely dispose of hazardous waste products. **This year more than 1,900 households took advantage of this opportunity, the highest number in more than a dozen years.** These collection events were coordinated by the Lakes Region Planning Commission (LRPC), collection and disposal was handled by an EPA-certified vendor.

More than 35 tons of HHW, 32,000 feet of fluorescent bulbs, and 1,700 compact fluorescent bulbs (CFLs) were disposed of properly through these collections. Flammables such as oil-based paint products, epoxies, and old gas continue to comprise the vast majority of the hazardous products brought to the collection, followed by pesticides and herbicides. For the second year in a row we were grateful to have the assistance of the NH State Police in disposing of some very old, volatile material brought to us by a resident.

Residents are encouraged to use latex paint when possible, for it is not considered a hazardous material in New Hampshire and any residue can be dried out and disposed of in the household trash. We also encourage residents to think carefully about how much of the materials purchased they will use (and how much will need to be disposed of) when purchasing a hazardous product. Reducing the amount of hazardous products purchased and properly disposing of hazardous wastes helps reduce the risk to our shared water resources and can reduce costs. A list of hazardous products and some less toxic alternatives can be found at our webpage <http://www.lakesrpc.org/serviceshhw.asp>.

We appreciate the efforts of the more than sixty volunteers and municipal staff whose assistance in publicizing and staffing the collection sites helps make these regional collections possible.

The next Lakes Region Household Hazardous Waste Collections will be held July 30, 2016 and August 6, 2016. All residents and property owners in participating communities are encouraged to take this opportunity to safely dispose of your household hazardous products. For more information, check with your local coordinator or LRPC (279-8171) for details.

Lakes Region HHW Collection 2015: Participation by Community and Collection Site

2015	BELMONT	BRISTOL	FRANKLIN	GILFORD	LACONIA	MEREDITH	OSSIPEE	MOULTON-BOROUGH	TOTAL	% of Total Participating HH	Total Population (NH OEP Population Estimates, 2013)	Total HHS (Population x 2.4 person/HH)	% of Households in the Community that participated				Percent of overall Collection	BELMONT	BRISTOL	FRANKLIN	GILFORD	LACONIA	MEREDITH	OSSIPEE	MOULTON-BOROUGH	
	228	247	217	219	235	246	180	143	1,596				2015	2014	2013	1,936		1,819	1,669	11%	12%	11%	12%	13%	17%	11%
	HOUSEHOLDS	247	217	230	257	327	212	218	1,936				5.09%	4.79%	4.39%	5.09%		4.79%	4.39%	9%	10%	7%	11%	12%	16%	11%
	% of Total HH	12%	13%	11%	12%	13%	17%	11%	11%																	
Alexandria	0	40	0	0	0	0	0	0	40	2.1%	1,622	676	5.92%	4.61%	5.35%				11%	12%	11%	12%	13%	17%	11%	
Andover	0	3	12	0	0	0	0	0	15	0.8%	2,360	983	1.53%	3.24%	0.61%				11%	11%	12%	13%	17%	16%	11%	
Belmont	165	0	0	5	15	0	0	0	185	9.6%	7,319	3,050	6.07%	4.67%	4.97%				11%	11%	12%	13%	17%	16%	11%	
Bridgewater	0	18	0	0	0	1	0	0	19	1.0%	1,087	453	4.20%	2.88%	2.44%				11%	12%	11%	12%	16%	16%	11%	
Bristol	0	95	3	0	0	0	0	0	98	5.1%	3,051	1,271	7.71%	7.95%	5.43%				11%	12%	7%	14%	16%	16%	13%	
Center Harbor	0	3	0	0	0	36	0	4	43	2.2%	1,079	450	9.56%	8.82%	7.50%				11%	12%						
Effingham	0	0	0	0	0	2	36	0	38	2.0%	1,565	652	5.83%	5.56%	4.32%				11%	12%						
Franklin	1	2	111	0	0	0	0	0	114	5.9%	8,469	3,529	3.23%	2.64%	1.50%				11%	12%						
Freedom	0	0	0	0	0	0	25	1	26	1.3%	1,514	631	4.12%	3.36%	3.68%				11%	12%						
Gilford	1	0	0	193	14	0	0	0	208	10.7%	7,133	2,972	7.00%	6.63%	7.77%				11%	12%						
Gilmanton	34	0	0	1	6	0	0	0	41	2.1%	3,755	1,565	2.62%	2.48%	2.10%				11%	12%						
Hebron	0	29	0	0	0	0	0	0	29	1.5%	615	256	11.32%	3.95%	8.70%				11%	12%						
Hill	0	8	4	1	0	0	0	0	13	0.7%	1,090	454	2.86%	3.74%	4.18%				11%	12%						
Holderness^	0	5	0	0	1	57	0	1	64	3.3%	2,104	877	7.30%	7.97%	9.33%				11%	12%						
Laconia	6	1	1	25	201	1	0	0	235	12.1%	16,063	6,693	3.51%	4.84%	3.45%				11%	12%						
Meredith	0	1	1	0	9	206	0	7	224	11.6%	6,258	2,608	8.59%	6.71%	6.13%				11%	12%						
Moultonborough	8	0	0	0	0	4	0	155	167	8.6%	4,070	1,696	9.85%	10.26%	10.80%				11%	12%						
New Hampton	0	28	0	0	0	5	0	0	33	1.7%	2,193	914	3.61%	3.64%	5.07%				11%	12%						
Northfield	9	1	25	0	2	0	0	0	37	1.9%	4,790	1,996	1.85%	3.03%	1.44%				11%	12%						
Ossipee	0	0	0	0	0	1	98	0	99	5.1%	4,351	1,813	5.46%	2.80%	3.57%				11%	12%						
Sanbornton	0	11	30	3	5	0	0	0	49	2.5%	2,983	1,243	3.94%	1.78%	4.04%				11%	12%						
Sandwich	0	1	0	0	0	5	1	42	49	2.5%	1,330	554	8.84%	3.80%	4.89%				11%	12%						
Tamworth	0	0	0	0	0	9	52	8	69	3.6%	2,877	1,199	5.76%	6.94%	4.68%				11%	12%						
Tilton	4	0	30	2	4	0	0	0	40	2.1%	3,601	1,500	2.67%	1.81%	1.68%				11%	12%						
Other (Ashland)	0	1	0	0	0	0	0	0	1	0.1%			^ DPW brought in additional materials collected throughout the year. Hold: 150 gal (15 HH), mainly bill/water mix.													
TOTAL	228	247	217	230	257	327	212	218	1,936	100.0%	91,279	38,033														

Lakes Region HHW Collection 2015: Participant Survey

2015	BELMONT	BRISTOL	FRANKLIN	GILFORD	LACONIA	MEREDITH	OSSIPEE	MOULTONBOROUGH	TOTAL	%
Total Vehicles	146	245	182	219	235	246	180	143	1,596	carpool
1. Total Households	228	247	217	230	257	327	212	218	1,936	17.6%
% of Total Households	12%	13%	11%	12%	13%	17%	11%	11%		
Number of web surveys	8	3	8	6	5	5	6	13	54	3.4%
2. Where did you hear about this collection?										
Dump/Transf Sta./DPW	26	65	45	34	41	132	99	80	522	32.7%
Radio	4	1	1	7	0	1	0	0	14	0.9%
Newspaper	68	34	35	81	26	53	18	29	344	21.6%
Flyer/Brochure	78	42	5	22	9	12	44	30	242	15.2%
Town Sign	24	70	20	135	113	27	7	12	408	25.6%
Word Mouth/Prior know	132	20	65	29	27	41	20	31	365	22.9%
Newsletr, e-news, e-bla	42	6	2	7	10	9	7	8	91	5.7%
Public Access TV	0	0	0	2	0	0	0	0	2	0.1%
Community Web Site	17	3	24	4	31	14	3	32	128	8.0%
LRPC Web Site	2	4	2	1	0	0	1	2	12	0.8%
DES Web Site	0	6	0	0	0	0	0	0	6	0.4%
Other*	12	10	3	1	0	9	1	5	41	2.6%
3. Have you ever attended an HHW collection in the Lakes Region before?										
Yes	82	151	115	144	157	184	104	109	1,046	85.5%
No	52	73	66	72	78	91	76	64	572	35.8%
Not Sure	12	1	1	3	0	0	0	24	41	2.6%
If "YES", approximately how many collections have you attended in the last ten years?										
1 - 3	82	91	65	83	90	98	39	50	598	57.2%
4 - 6	54	31	26	36	35	49	29	17	277	26.5%
7 - 10	10	28	22	25	60	40	36	41	262	25.0%
4. What are the most important reasons you attended this HHW Collection?										
Not accepted at Tran. S	57	42	82	51	31	65	96	122	546	34.2%
Protect water quality	38	77	58	105	0	187	56	49	570	35.7%
Keep away from childre	16	21	25	23	0	20	41	18	164	10.3%
It's the right thing to do.	137	142	132	160	192	182	103	87	1,135	71.1%
Selling home	7	6	26	8	0	9	11	11	78	4.9%
buying home	14	7	15	6	0	4	12	8	66	4.1%
Other**	0	10	6	4	34	8	10	7	79	4.9%
5. Would you support a \$0.75/gal. fee on paint to allow return of unused portion for recycling?										
Yes	127	173	145	153	123	220	157	129	1,227	76.9%
No	79	27	26	28	134	40	18	17	369	23.1%
Not Sure	22	20	11	38	0	16	5	33	145	9.1%

Note: Percentages may not total exactly 100% due to incomplete or multiple responses.

* Town Offices, City Hall, Facebook, Internet, PO, drove by, Sand. Town Board, BoS, Tom Keegan, J. Prescott, Town Clerk, wifeservation Comm.

**Dispose of correctly (6+), wife said so, Finally made it, stuff left in my driveway, cleaning out stuff (8), paint disposal, multiple house clean up, get bad stuff out of trash (2), can't get rid of it elsewhere, Town made me, no spills at home,

Comments:

Keep this going

Thank you (numerous)

great program,

Good Job!

Glad HHW collection is offered

would appreciate longer notice of HHW. Only know for a week

Posted an alert on town message board (e-board). Offered to take friends and neighbors' waste. 21 HH in 1 vehicle!

10 gal. limit is problem for fluids like antifreeze.

Nearly impossible to dispose of old gasoline. Ethanol additive wrecks engines and has very short life.

Storing these materials is a fire hazard.

5 question - It should be \$1 because no one has change

RI taxes all gallons or new paint, forces pay & return to retail store or transfer station

Include in price - company who makes it their responsibility to make it more biodegradable

Would support fee of up to \$2 per gallon for local drop off.

Support fee for oil-based paint, not latex.

Happy with Transfer Station. All Staff is terrific!

hold HHW more often (5)

wish we could drop it off at transfer station during year

Prefer a late Oct./Nov. collection date

Take latex paint

Police Department

The Moultonborough Police Department, with an authorized staff of eleven full-time sworn positions, provides full police services twenty four hours a day, seven days a week. The organizational structure consists of a chief, three patrol sergeants, a detective, school resource/juvenile officer and five patrol officers. In addition to the eleven authorized sworn officers we are also assisted in delivering these services by a full-time administrative assistant and one part-time police officer. The department's staffing level is consistent with national standards for a community with a permanent population of approximately 4,500 residents, however from late spring through early fall we are substantially challenged when the population increases to approximately 25,000 residents.

DISPATCH:

The Police Department is responsible for the staffing and operation of a fully functional communications center that dispatches police resources seven days a week, fourteen hours a day. Between 9:00 p.m. and 7:00 a.m., dispatching and call taking is handled by State Police Dispatchers at Troop E, Tamworth or Troop F, Twin Mountain. During 2015, the dispatchers assisted over 4,100 citizens (walk-ins) at the Public Safety Building, received and handled over 9,900 phone calls which resulted in over 10,000 entries into the computer aided dispatch log. Dispatchers also assist with administrative calls for the Fire Department; issue fire permits and handle a number of additional clerical duties.

The communications section is an integral part of the delivery of police services. It provides a direct, compassionate, citizen-to-citizen encounter when members of the community need emergency responses or assistance. We are fortunate to be able to provide a professional and community based service when responding to the community's needs.

PERSONNEL:

In the spring of 2015 we initiated a recruitment process to fill two open positions. As a result of that process two candidates were presented to the Board of Selectmen and took the oath of office in December. Officer Michael Bagan comes to Moultonborough with 24 years of police service, seven with the New York City Police Department and seventeen with the Nassau County New York Police Department. Officer Bagan will complete a field training program which will include law package classes at the New Hampshire Police Standards and Training Academy before assuming full duties in early 2016. Officer Elysha Pare is a United States Army Veteran who served as an aviation operations specialist in Iraq and Afghanistan. Officer Pare will attend the New Hampshire Police Standards and Training Academy for recruit officers in January and is expected to graduate in April of 2016.

Corporal Jason Boucher was reclassified to sergeant in February as part of a restructuring of the department that started in 2014. Officer Peter John was appointed in May to the position of Detective.



GRANTS:

The department continues to aggressively seek out state and federal grants. During 2015 we received \$24,000 in funding to address speed and school bus safety, alcohol enforcement and cruiser equipment reimbursement.

PROGRAMS & PARTNERSHIPS:

Sgt. Peter Beede is on staff for the NH Police Cadet Training Academy. Sgt. Peter Beede and Officer Kate Melanson oversee the department's police cadet program. The department continues to operate the "Good Morning Program" through the dispatch center. This program provides a safety net to community members that may not have anyone to check on their daily well-being. Administrative Assistant Virginia Welch, continues to manage the Moultonborough Children's Christmas Fund. In December the department became a partnering agency with P.A.A.R.I. (Police Assisted Addiction and Recovery Initiative,) in an effort to provide additional resources and options to those struggling with addictions.

TRENDS:

There were a few notable trends in traffic and criminal activity. We continue to see a sharp decrease in burglaries investigating only 3 in 2015, down from 6 in 2014, a 54% decrease from 2013 and a sharp decrease from the previous 5 year average of almost 30 per year. In 2015 we continued our concerted effort to increase the number of residential patrols, hopefully this decrease is a direct result of the shift in patrol resources. Thefts, assaults, criminal mischief, and threatening cases all saw continued decreases last year, while domestic violence related calls increased. Overall arrests remained relatively steady at 153, 21 of which were for driving while intoxicated.

In 2015 the department continued to target violators of the Fireworks Ordinance which resulted in a 37% decrease in complaints. We will continue to work with homeowners and renters in 2016 in an effort to further reduce fireworks related noise complaints.

Motor vehicle accidents overall increased slightly, 165 in 2015, up from 155 in 2014, however this approximates the same overall increase across the state. Motor vehicle accident statistics are influenced by the weather and the winter of 2015 was particularly challenging.

We continue to utilize a traffic enforcement philosophy that looks to achieve a maximum level of voluntary compliance through the use of non-adversarial practices first and "court summonses" second. We have increased the use of stationary patrols, portable radar signs advising motorists of their speed and other advisory devices throughout the town. We continue to receive positive feedback from neighborhoods and will look to expand these practices in the coming year.

We would like to take this opportunity to thank the Moultonborough Fire Department, as well as other town departments and staff along with our neighboring law enforcement partners for their assistance and support. Most importantly we greatly appreciate the year round support we receive from the community as we strive to deliver the most professional and efficient level of policing possible.

Respectfully submitted,
Leonard J Wetherbee Jr., Chief of Police

Community Services Team

Four municipal departments – (VNS, Recreation, Library and Human Services) originally made up the Community Services Team. The Team’s goal was to collaborate on issues that face our community members; to share a common vision of providing the best life quality for all residents; and help each other achieve our goals as individual departments and as a Team. With the departure of the Visiting Nurse Service the three remaining departments continue to collaborate and share but have done so more informally and currently do not meet on a regular basis as a Team.

However, all three departments provided input in to the creation of a “Welcome Packet” for new residents which is planned to be available in the spring of 2016 pending approval of the Board of Selectmen. In addition Recreation and Library have collaborated on several programs during the year.

Formally or informally the three departments continue to strive and work together to provide the best quality of life for Moultonborough residents.

Respectfully submitted,
Donna Kuethe, Recreation Director
Nancy McCue, Library Director
Rae Marie Davis, Human Services Director

Human Services Director

Moultonborough is a lovely small Town nestled between beautiful mountains and lakes. Many activities are available to toddlers throughseniors, thanks to our Library and Recreation Department.

The Health and Human Services Department is a friendly place to come for people going through hard times. We are available in emergencies. We help with rent, heat, etc. We also direct clients to the many local and state services that are available.

Our Town is fortunate to have many service organizations in our area including the Latchkey Charities in Meredith who provide food, medicine, heat, electricity, clothes, etc. for our neighbors young or elderly that are in need.

The Christmas project for children in Town is a joint effort between the Police, Fire, Women’s Fire Auxiliary, Moultonborough Schools, Moultonborough United Methodist Church and the Health and Human Service Department directed by Ginny Welch of the Police Department. Our children receive boots, jackets, clothing, toys, etc. which helps families in need to have a warm and happy Christmas.

Thanks to our Selectmen, Town Administrator and Town Employees for working together to make our Town a special place to live and play!

Respectfully submitted,
Rae Marie Davis, Health & Human Services Director

Recreation Department

The mission of the Moultonborough Recreation Department is as follows: “To provide high quality programs and facilities that offer a range of healthy recreational and leisure activities to the Moultonborough community”. That commitment continues to be reflected in the delivery of quality recreation services, professional staff, dedicated volunteers and community collaboration.

Recreation programs, events and activities offered in 2015 are listed as follows – participant numbers are shown next to the program, event or activity.

Programs, Events and Trips for Adults and Senior Adults: Portland Flower Show – 33, JFK Library and NE Aquarium – 23; Fenway Park VIP Tour and Red Sox Game – 23; Cabbage Island Clambake – 43; Boston Duck Boat Tour (held in collaboration with the Belmont Parks and Recreation Dept. – 53 (44 – Moultonborough); King Arthur Flour/Quechee Gorge – 41; Boston Pops – 47. The ever popular Pickle Ball continued to grow in popularity and participation. We ran 4 sessions of indoor Pickle Ball in conjunction with the Meredith Parks and Recreation at the Meredith Community Center with the total for the 4 indoor sessions – 130; and ran 2 outdoor programs in Moultonborough in the summer with a total of – 80; Pickle Ball Tournament – 16; Please note that these numbers reflect players who sign up for multiple sessions including the summer sessions. Edith’s Tourney, tennis tournament – 9; Adult Softball – 6 teams with approximately 100 total. We again hosted multiple sessions of Mah Jong and Bridge with varying attendance between 4-20 each week.

Teens and Tween – Open Mic Nights – 10-20; Teen First Night/Bubble Ball Soccer – 27

Other Activities/Lessons for Youth – Safe Sitter Classes – 5 and 11; CATCH Spring – 27; CATCH Fall – 16; Drop-In Program Fall – 27 (avg. attendance 15); Drop-In Program Spring – 32; Skating Lessons (Learn to Skate, Hockey and Figure) – 27; Karate – varies (program no longer meets as we currently have no instructor available); “Rec the Halls” Vacation Camp – 36; Early Release Activities – 15.

Special Events – The Pathway “Fund’ Run and Walk held in conjunction with the Moultonborough Pathway Association - 55; Annual Halloween Party estimated at 200 (participants, volunteers, parents and judges); Father-Daughter Dance – 78; Mother-Son Mini-Golf Scramble – 21; Cardboard Sled Races – 28; Family Skating Party – 50; Twilight Skating Party – 45; Family Skating Party – 10; Water Carnival – 25; Movie in the Park – 40; Greetings from the North Pole – 47; Summer Concert Series – 50+; States Landing Clean-Up/Green Up – 45; Bball Hoopla – 100+; Soccer Field Ribbon Cutting – 25; Holiday Open House – 50+; Frozen Sing-a-Long – 69, and Creepy Stories – 30 (held in conjunction with the Moultonborough Library). Please note that the attendance at some special events is estimated due to the drop-in nature of the events. Holiday Lighting is provided by the Recreation Dept.’s budget.

Youth Sports – Basketball – 116; Basketball Tourney Teams – Girls – 7, Boys – 9; Softball – 21; T-ball – 13; Granite State Track and Field – 19; Soccer – 114 with 14 participating on the tournament team; Volleyball – 23; Pitch, Hit and Run – 7. Please note that Moultonborough youngsters play baseball in the Lakes Region Cal Ripken and softball in the Lakes Region Girls Softball (Babe Ruth) programs. Moultonborough youngsters compete in both “in-house” games as well as play against teams from neighboring communities and in regional tournaments. We rely on volunteer coaches and officials and train our coaches under Coach Smart NH program. All youth sport coaches are background checked.

Summer Programs – Hot and Happy – 8; Happy Campers – 85; RECKing Crew – 85; Teen Adventure – 33; Rec-Exploration Camp - 20; Tennis Lessons (Adults and Children) - Session 1 – 13, session 2 - 9; Swimming Lessons – Session 1 – 39; Session 2 – 28; Challenger Soccer Camp – 18; Young Writers and

Poets – 3; Theater Camp – 28. The Recreation Department provides the funding for the July 4th Parade, Town Wide Barbecue and Moultonborough's portion of the Fireworks in Center Harbor.

Recreation Facilities: The Soccer Field Rehabilitation was completed before the end of 2014 and we held a "Soccer Field Kick-Off" and ribbon cutting ceremony on Saturday May 16th. We continue to work with the Town Administrator, Town Engineer, DPW, Planning Board and Town Planner on moving forward with plans to improve States Landing Beach and Park Area. We anticipate another States Landing Clean – Up Green – Up Day in the spring of 2016. All Recreation Facilities – Long Island Beach, The Point at Long Island, The Moultonborough Recreation Area on Playground Drive – including ice rink, fields, play equipment, tennis, basketball and pickle ball courts are heavily used and well maintained by our DPW. DPW again made major repairs to the Pathway that also sees heavy usage. Improvements to the softball/baseball field are slated to begin in 2016. This year we added the lines for two pickle ball courts on court 4 of the tennis courts, which is in addition to the three on the basketball court.

Recreation Advisory Board: The Advisory Board's mission is to be a bridge between the community and the Recreation Dept. Thanks to all members of this board – Chair, Carla Taylor, Secretary and Vice Chair, Celeste Burns, Al Hume, Matt Swedberg and Christopher P. Shipp.

Appreciation: As always we take this opportunity to thank the many people and organizations that help to make the Recreation Department programs and events a success. Thanks to nearly 100 volunteers that serve on boards and committees that coach, officiate, chaperone, supervise, instruct and help to maintain facilities. Appreciation is also extended to organizations and businesses that sponsor and support our teams and events. Thanks to the Public Works personnel for great cooperation and efforts on the fields, rink, courts, beaches, building and Pathway. A special thank you goes this year to Scott Kinmond who has served this Town as Police Chief and DPW Director. In both positions he has provided great service and cooperation to the Recreation Dept. We owe gratitude to the Police Dept. as well as the Fire Dept. for foaming our fields and other cooperative efforts. Thanks to the Moultonborough Schools and their personnel for a strong community-school relationship. Appreciation is extended also to the Board of Selectmen and Town Administrator(s) for their on-going support of Recreation. Last but not least, thanks to our 30+ seasonal staff for their enthusiasm, energy and mentoring and a special thank you to our talented and dedicated year round staff, Mary Bengtson, Donna Tatro, and Dan Sturgeon.

Respectfully submitted,
Donna Kuethe, Recreation Director

Recreation Advisory Board

The mission of the Advisory Board to the Moultonborough Recreation Department is to provide the public with a standard of excellence in programs and services in a cooperative spirit that encourages participation in recreation, sports and leisure activities, while carefully promoting and utilizing recreational resources and facilities available in the community.

The current Recreation Advisory Board consists of: Chairman Carla Taylor, Vice-Chair and Secretary Celeste Burns, and members Al Hume, Chris Shipp and Matt Swedberg. The board has two members that have served since 2008 and continues to have the school district's director as a member.

In 2015, our board watched as the School District and Recreation Department continued the conversation that began in 2014 started by the Recreation Advisory Board, which resulted in access to the schools in times of bad weather for the Recreation Department's summer programs.

Our board, once again, was utilized as the communication bridge in facilitating the place current pickle ball players came to voice the need for change. Several community players attended the monthly meeting voicing their concerns for the number of courts compared to the number of players allowed to register. From the discussion, the Recreation Advisory Board was able to offer recommendations and support to enhance the recreation here in Moultonborough.

Looking at 2016, it promises to deliver new opportunities to work closely with the Recreation Department to encourage utilization of current facilities, while continuing to be the bridge for the community's ever-changing needs.

We continue to welcome the public's input and provide any suggestions related to the Recreation Department. Our meetings are held on the second Monday of each month in the Ernest Davis Meeting Room in the Town Hall at 7:00 p.m.

It has been a pleasure serving with fellow members and I wish to thank them for their time and work done for our community.

Respectfully submitted,
Carla Ann Taylor, Chairman



Lakes Region Visiting Nurse Association, (formerly Visiting Nurses of Meredith and Center Harbor/Meredith Public Health Nursing Association and Moultonborough Visiting Nurse Service), is your local non-profit home care/visiting nurse agency serving the Lakes Region. Our highly skilled, licensed, and professional staff provides nursing, rehabilitation therapies, speech therapy, personal care assistance, well-baby visits, pediatrics, end-of-life care, social work, and senior companion services within the home. We will be offering hospice in the near future. Founded in 1923, the agency is a Medicare/Medicaid certified and state licensed agency. Be sure to visit our website, www.lrvna.org, to help you answer questions about your present or future home health care needs, or call anytime to 603-279-6611. We accept all insurances. We serve the communities of Moultonborough, Meredith, Center Harbor, Sandwich, Gilford and Laconia. We are dedicated to providing care to Moultonborough residents in need.

We have continued to expand our services for the local population which is 'graying and growing', as our communities are becoming retirement communities. In 2012, the National Center for Health Services estimated that 82.4% of those of us over sixty-five will use home health care. More and more families are seeking health care at home for themselves and their loved ones.

This Year at LRVNA

As your local health care at home provider, we are continuing to grow and change. Our staff has grown considerably and our year-to-date patient visits number over 10,000. This steady growth and a predictable future demand have led to additions to better serve you. This year we added an improved electronic medical record system to increase the quality and efficiency of our care.

In 2015 LRVNA provided over 1300 patient visits to Moultonborough Residents in home care and clinics. LRVNA hosts a free blood pressure clinic monthly during Meals on Wheels at the Lions Club in Moultonborough. LRVNA continues to host a blood pressure and foot care clinic on the first Wednesday of every month at the Moultonborough Community Center. We also offer yearly flu vaccine clinics at our office and at other hometown locations.

We provide services for those who are not homebound in our Meredith office every Monday through Friday from 9 to 10 am and 1 to 2 pm. Stop by for a free blood pressure check. We also offer wound care, Coumadin testing, and injections for a small donation.

LRVNA has grown in size, in employees and in the number of towns we serve.

In 2013 we partnered with the Town of Moultonborough to give us the opportunity to serve the home healthcare needs of the residents of Moultonborough. We've had a virtually seamless transition, and we've just passed our two year anniversary of the partnership. LRVNA is also a member of the Rural Home Care Network of NH. This year Cheryl Gonzalo was named its president. The group shares costs and information to provide superior health care at home to NH residents.

Debbie Peaslee continues to enjoy her role as Clinical Director for LRVNA. Debbie was the Director of the Moultonborough Visiting Nurse Service for 32 years. Jeri King, RN at MVNS for 16 years is happy to be seeing her patients in the same familiar setting of Moultonborough. Cheryl Gonzalo, Executive Director, and Debbie Peaslee, Clinical Director, bring strong administrative skills and professional medical knowledge to the task of leading and growing this home health care agency. Last year we welcomed our

new Finance Manager, Mary Eliard, to our administrative team. Mary brings strong skills to our team including accounting, HR, management, IT, and many more. In 2015 Mary and Cheryl became certified coaches in the Matter of Balance falls prevention program. They held a successful 8-week class at the LRVNA offices. Look for another program starting soon.

Remaining a small community-based visiting nurse agency is important to us. A part of our mission is to provide home care services to Moultonborough residents based on their need, not their ability to pay. Moultonborough's community support each year enables us to continue to meet that mission. The present economic environment has led to more residents going without health insurance coverage, yet they continue to be in need of home health care services. We of course continue to take Medicare, Medicaid, all private insurances, and donations.

In celebration of our donors and supporters, a plaque has been installed in the reception area of our building. "Lakes Region Visiting Nurse Association Originally founded in 1923 as the Meredith Public Health Nursing Association gratefully acknowledges those who helped make this building a reality. In memory of Barbara R. Smyth", a brass plate reads. We thank all of our donors for gifts large and small.

As your locally based visiting nurses, all of us at Lakes Region Visiting Nurse Association are grateful to the residents of Moultonborough for their ongoing and strong support of this home care agency and its mission to this town. Whenever you are in Meredith, please feel free to drop in, say hello, tour our facility, and discuss our many services that may be of help to you or your loved ones.

Sincerely,
Cheryl Gonzalo, Executive Director

Moultonborough Suicide Prevention and Mental Health Coalition

We are happy to be able to report again this year that Moultonborough residents in need of mental health care have been able to obtain high quality, accessible and responsive services thanks to the partnerships developed and nurtured through the Suicide Prevention and Mental Health Coalition. Timely delivery of mental health care is critical to maintaining a healthy community. The costs of untreated mental illness impact our community in many ways, not only human suffering, but also loss of productivity and absenteeism from work, family disruption, behavioral issues within schools and increase in police and town welfare costs. Sadly, mental illness can be a fatal disease. Access to local services has literally saved lives this year, including the lives of young people who are at high risk for suicide. The strong partnership between the Town of Moultonborough and Northern Human Services means that any Moultonborough resident can be seen at the Moultonborough Family Health Center without insurance coverage, high co-pays or deductibles being a barrier. This kind of access is extremely rare, and is made possible through your generosity, as well as the donation of space and administrative support from LGRH and the Family Health Center, for which we are extremely grateful. 2015 has been another year of successful collaboration!

During 2015, Northern Human Services provided 370 hours of service to a total of 74 clients at the Moultonborough Family Health Center. 55 of these clients, the vast majority (74%) were from the Town of Moultonborough. These clients were seen primarily by two clinicians at the Family Health Center. Clinicians from Northern Human Services are available on-site up to 12 hours per week, with additional hours provided as needed and acute needs addressed through an emergency services team available 24/7 by phone and on-site at both Huggins and Memorial Hospital emergency rooms. Moultonborough residents who are more comfortable being seen at the mental health center offices in either Conway or Wolfeboro are accommodated and can still benefit from Town support. Northern Human Services also continues to provide services under contract with the Moultonborough School District one day per week on a bi-weekly basis, another partnership that helps increase access to mental health services within the Town of Moultonborough.

In addition to facilitating the availability of local mental health outpatient services, the Coalition continues to support those who survive the loss of a loved one through suicide by providing resource packets that outline services available both locally and regionally. These packets, as well as other resources on mental health topics, are also available at the Moultonborough Library. This year the Coalition also presented a forum on depression across the lifespan. We were grateful to have excellent speakers from both Northern Human Services and New Hampshire NAMI. The forum was attended by several local residents. Community support and education is an important goal of the Coalition and we anticipate continuing this work in 2016. As knowledge about mental health increases, stigma decreases. We look forward to a day when understanding and managing a mental illness will be just as acceptable as managing diabetes and seeking treatment for depression will be as acceptable as seeking treatment for an infection.

Although the percent of Town residents seeking mental health care who are completely uninsured has decreased as a result of both the Affordable Care Act and the expansion of Medicaid through the NH Health Protection Program, Town support continues to be needed to assure barrier-free services. The number of Moultonborough residents receiving treatment increased from 46 in 2014 to 55 in 2015 (a 16% increase) and \$9,625.22 of the funding authorized by warrant article was utilized. We thank you for your history of support, and ask that you continue your generous support in 2016.

Respectfully submitted,
Scott Kinmond and Peter Whelley

Joint Loss Management Committee

The Joint Loss Management Committee (JLMC) for the Town consists of seven town employees, three of which represent management, four of which represent work force.

David Bengtson, Fire Department – Vice Chair

Ken Filpula, Transfer Station – Chair

Dan Sturgeon, Recreation Department

Walter Johnson, Town Administrator

Scott Kinmond, Public Works Department (resigned 12/15)

W.A. Daigneau, Public Works Department (resigned 10/15)

Leonard Wetherbee, Police Chief

Angela Hoyt, Public Works Department

Carol Fucarile, Administration

The committee strives to increase safety awareness in the workplace, and promote good health and wellness of its employees. The committee would like to thank the Selectmen for their support of the committee's effort to sponsor safety training for the Town employee's and to take a proactive approach to workplace safety by supporting the committee's continued workplace safety inspections.

The committee collaborated with InterLocal Trust to hold a Health Fair at the Public Safety Building for employee wellness. Employees were able to receive a biometric screening, flu shots, meet a representative of the employee assistance program and learn about ways to improve their overall health and wellness in the workplace and at home. The InterLocal conducts wellness programs in which incentives are offered to employees to improve their health and wellness and reduce employee healthcare claims.

Respectfully submitted,

David Bengtson, Fire Department -Vice Chair

Single Stream Recycling Review Committee

On May 7, 2015 the Board of Selectmen established and charged the Single Stream Recycling Committee to explore the benefits of single stream recycling, along with the drawbacks, identifying the costs associated with modifying the Town's existing recycling system to single stream, the profit/loss in the sale of the recycled items, and the possible convenience to the patrons of the Waste Management Facility.

The Committee was comprised of five individuals as follows:

Jean Beadle:	Selectmen's Representative
Scott Kinmond:	Department Head
Ken Filpula:	WMF Staff
Barbara Rando:	Local Vendor
Cody Gray:	Citizen at Large

The Committee reviewed current operations in comparison to operations under "Single Stream" including current individual commodities, future capital cost requirements, efficiency in operations, ways to improve safety and reduce manual staff effort, ways to improve the residents experience and any potential cost savings.

The committee found that the current recycling state produced minimal revenue (EST 2015 at \$18 -\$20 K) and that the future outlook for commodity prices remains negative. The current process is labor and equipment intensive, physically demanding on staff, includes many safety concerns, traffic congestion and is heavily dependent on third party coordination with NRAA (Northeast Recovery Resource Association).

The Committee found that after discussion and analysis, the benefits of moving to single stream include significant improvements in convenience for residents (park and throw reducing an individual's potential 7 stops to 2), reduced manual labor for the staff, reduced capital equipment and maintenance requirements, a customer service focus for existing staff rather than a focus on commodity trading, a neutral to positive tax rate impact, potential for haul rate reduction and less recyclables in the landfill.

Once fully operational and efficient; staffing requirements are estimated to require 2 full time, 1 part time, supplemented with some additional part time hours (for traffic control) during the 12 week summer season.

The committee presented its findings to the Board of Selectmen on September 24, 2015 and asked the Board to consider moving to single stream. The Board voted in favor of changing operations to single stream in a vote of 5-0.

We are excited to report that the physical changes necessary are currently in progress and single stream should be operational at some point this spring prior to the summer rush.

Respectfully submitted,
Jean Beadle, Select Board Representative

UNH Town Feasibility Committee

In 2013, the legislative body directed the Town to pursue development of a new facility as recommended by the Blue Ribbon Commission report in 2011: "... pursue development of a facility that includes an indoor gymnasium, Recreation Department office, program and storage space that would be on existing school land or property adjacent to school facilities." To settle the question, the Board of Selectmen engaged a team from the University of New Hampshire Department of Recreation Management and Policy to perform a comprehensive feasibility study in 2014. The final report was received by the Town in December 2014.

The UNH Town Feasibility Committee was formed in early 2015 to provide an independent review of the UNH study and report its findings to the Town and the School Board. The team performed an exhaustive review of the report recommendations and findings over the ensuing months and provided its first report to the Board of Selectmen in June of 2015. After additional research and study, the team presented its final report to a joint School Board and Board of Selectmen meeting in August of 2015. The team recommended that a warrant article be placed on the 2016 Town Warrant that was clear and unambiguous to finally settle the question that has long divided the Town. The formation of a financial study to determine the true cost to build and operate such a facility was also recommended. With the approval of the joint boards, the financial study was completed and was set for presentation to the Board of Selectmen in January 2016.

I need to highlight that there were many positive outcomes that have come about because of the committee's work, not the least of which was the continuing positive relationship between the Schools and the Town Recreation Department which led to a number of improvements in programs offered to the public.

Thank you to all the committee members for all your hard work in this very important undertaking and for approaching this divisive issue with an open mind. We look forward to bringing this matter to closure in 2016 and to finally "settle the question."

Respectfully submitted,
Paul Punturieri, Chair, Board of Selectmen Representative
Celeste Burns, School Board
Al Hume, Recreation Advisory Board
Donna Kuethe, Director Recreation Department
Susan Noyes, School District Superintendent

Moultonborough Public Library

The library mission statement: *To primarily serve the people of Moultonborough as a center of information and to promote knowledge, culture, enjoyment and education for all residents and users of the library.* We strive every day to live up to our mission statement. We are so fortunate to have such wonderful support in our town.

Some statistics: We registered 407 new patrons for a total of 6,551 library card-holders. We circulated 68,132 items from our collection in 2015. A record-high 4,935 audio and e-books were downloaded from our state library consortium. We borrowed 1,130 materials for our patrons to use and in return lent out 1,019 materials to other libraries in the state. Our 14 public access computers were used 4,208 times, while the free high speed wireless access was used on a regular basis whether we were open or closed. The online catalog proved very popular with 19,675 searches. Our website had 13,587 visits. Our free passes to the Castle in the Clouds (donated by the Castle) were checked out by 102 patrons.

In August we installed an automatic people counter so we can keep more accurate records of how many people utilize the library each day. During the months of September through December, 19,687 people came through the doors. They could have been checking out books, DVDs, magazines, or books on CD, our telescope, or passes to local museums; using our computers or high-speed Wi-Fi, reading the newspaper, attending a lecture, coming to a meeting, getting help with their taxes, asking a question about their new device, making a craft, or listening to stories. There are so many ways to enjoy the library!

The library offered a wide variety of free programs for people of all ages. Thanks to grants from the NH Humanities Council, both Queen Victoria and Eleanor Roosevelt (wonderful Living History performers) paid visits. We offered workshops on Greek Cooking (making delicious spanakopita, and finding out how to pronounce it correctly). We learned about two famous historical women, Annie Oakley and Calamity Jane with former Park Ranger Mike McKinley. Mike also offered 2 series of fascinating lectures about the Civil War. Diane Johnson from Soft Touch Farm in Sandwich offered workshops on creating unique needle-felted adorable “wool buddies” and snowmen. Local shop owner Jen Correia (Beyond Obsession) demonstrated the many ways to tie her lovely scarves. My favorite performer, Fred Marple, returned to poke gentle fun at all things “New England Yankee.” Thanks to Bayswater Book Company, several well-known authors presented excellent talks in our Program Room. We also offered presentations on Benedict Arnold, the State Forensics Lab, Thomas Edison, Identity Theft, Artists in the White Mountains and how to use QuickBooks. Always one of our most popular presenters, Liz Barbour, gave a demonstration on “Feasting with Spices” (with samples, of course!). With the Moultonborough Historical Society we co-sponsored NHHC programs about the history of Chinook dogs in Tamworth, and the Shaker Legacy in Canterbury. Poetry readings were offered every month. Our faithful (and talented!) “Stitch and Chat” ladies met every Friday morning throughout the year. We again hosted the very successful AARP free tax assistance program (organized by the dedicated Jean Beadle) that helped 213 local taxpayers fill out their IRS forms. Don Campbell (PC Handyman) taught 4 computer classes during the summer and also helped 44 patrons with one-on-one sessions.

Thanks to a very generous grant from Meredith Village Savings Bank, we acquired 2 iPads, 2 Kindles and 2 Android Tablets for our staff and patrons to learn how to use. Staff member AnneMarie Welch utilized these devices to teach very popular weekly classes with patrons learning how to use them. She also offered classes on Android smart phones and social media, facilitated a Technology Users Group on Monday afternoons and tutored patrons on a one-on-one basis. Total attendance? An amazing 884.

The 4th of July Book Sale was once again a huge success thanks to Jane Rice, Anne McLean (before she moved away), Elizabeth Ireland (who sorts books all year long), Richard Kennedy, and their large group

of devoted volunteers. Their hard work sorting, lifting, carrying and selling thousands of books raised \$8,635 for the library.

We are very thankful to our extraordinary, devoted Friends of the Library group who continue to add so much to the library. Their third annual “Soup ‘n’ Sweets Luncheon” in February was even more successful than the year before. The Friends and library staff offered delicious complimentary homemade soups to share with the community. The Friends also organized spring and fall series of book discussions with scholars and monthly book reviews. Sy Montgomery (naturalist, author and scientist) was the featured speaker at the (sold-out) Friends Book and Author Luncheon held at the Bald Peak Colony Club. The Friends used part of the funds raised to sponsor our free passes to various institutions (Canterbury Shaker Village, Currier Museum of Art, McAuliffe-Shepard Discovery Center, Remick Museum, Squam Lakes Natural Science Center, Libby Museum and the Wright Museum). These passes save our patrons thousands of dollars in admission fees. New in 2015 was their first annual Chocolate Fare fundraiser on National Chocolate Day (October 28th). For a donation of \$5, participants could sample dozens of delectable homemade chocolate confections. We are very fortunate to have one of the largest and most active Friends of the Library groups in the state of NH. They are a terrific asset to the library.

Thank you to the Volunteers, Friends, Trustees, Staff, Board of Selectmen and the residents of Moultonborough. We are so appreciative of all your support to make the library such a vibrant, vital part of this wonderful community.

Respectfully submitted,
Nancy McCue, Library Director



2015 Children’s Events at the Library

A Jingle Bell sing-a-long with Santa, gingerbread cookies, tea party, pots of gold, Easter egg hunt, a dance around the May Pole, pumpkin decorating and Trick or Treating through the village were some of the seasonal activities we did this year. Read-A-Thons were expanded to include first-third graders as well as fourth-sixth grades. Story time, Lego Club and afterschool crafts continue. Summer reading was great fun with 140 children actively reading. Our theme was “Every Hero Has A Story,” so we chose to celebrate both Super Heroes and our community Heroes. We started off with a Touch-A-Truck event with the Town Fire/Police/DPW Dept.’s and Jane Rice providing vehicles that the kids could explore. Families enjoyed a Frozen Sing-a-long, Zombie Night with storyteller Simon Brooks, animals, musicians, and guest readers.

I am looking forward to the new Book Discussion for second graders which starts in February. We thank the Friends of the Library for helping to finance so many of these programs and those who volunteer their time. For photos of these events and to check on upcoming ones... click on our web page: www.moultonboroughlibrary.org.

Respectfully submitted,
Sharon Gulla, Children’s Librarian



FINANCIAL REPORT

MOULTONBOROUGH PUBLIC LIBRARY

2015

INCOME 2015

Town Appropriation (Operating)	80,000.00
Salaries & Benefits	402,914.46
Library Income - book sale, contributions and bequests	37,991.85

TOTAL INCOME AVAILABLE	520,906.31
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EXPENSES	520,906.31
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Salaries	284,482.29
Benefits	118,432.17

Total Salaries & Benefits	402,914.46
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Books	18,527.78
Cleaning Bldg	8,225.00
Computer	12,668.45
Maintenance	24,841.49
Media	4,636.72
Misc.	1,545.91
Office Expense	2,966.57
Small Equipment	1,331.30
Programs	4,582.18
Utilities	17,821.04
Professional	2,005.60
Landscaping	5,402.90
Building	9,715.00
Bank Charges	5.00

Total Other Expenses	114,274.94
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Total Expenses	517,189.40
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Net Income	3,716.91
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Respectfully submitted,
 Sue Bucknam, Treasurer, Trustee
 Carol Bamberry, Asst. Treasurer, Trustee
 Paul Smith, Trustee
 Richard Geden, Alternate Trustee

**Town of Moultonborough, NH
Resident Births
January 1, 2015 - December 31, 2015**

Child's Name	Birth Date	Father's/Partner's Name	Mother's Name
SAMPSON, ELODIE MAE	2/27/2015	SAMPSON, JOSEPH	SAMPSON, KAITLIN
LEVESQUE, TROY BRIAN	5/1/2015	LEVESQUE, NICHOLAS	LEVESQUE, KATHRYN
JAMESON, CLAIRE AINSLEY	5/5/2015	JAMESON, JACOB	JAMESON, SHARA
MORAN, JOEDEN WILLIAM	5/29/2015	MORAN, KEVIN	MORAN, KATHLEEN
QUINN, FINNEGAN WOLFGANG	7/12/2015	QUINN, LUCAS	MATTHEWS, KERI
MALLOY, FIONA ROSE	7/19/2015	CHASE, JUSTIN	MALLOY, JACQUELINE
SWANSON, SIERRA RAE	7/22/2015	SWANSON, GREGORY	SWANSON, JENNIFER
CARDONA RAMOS, JESIEL JARED	8/23/2015	CARDONA RODRIGUEZ, JESSE	RAMOS VELAZQUEZ, STEPHANIE

I hereby certify that the above return is correct to the best of my knowledge and belief.

These records are generated through the State of New Hampshire and forwarded to the resident's town.

Respectfully submitted,
Barbara E Wakefield, NHCTC Certified Town Clerk

**Town of Moultonborough, NH
Resident/Non Resident Marriages
January 1, 2015 - December 31, 2015**

RESIDENT MARRIAGES

Person A's Name and Residence	Residence	Person B's Name and Residence	Residence	Place of Marriage	Date of Marriage
HODGES, JANICE F	MOULTONBOROUGH, NH	COVILLE, EDWARD R	TAMWORTH, NH	WONALANCT	1/3/2015
PATENAUDE, ROBERT P	MOULTONBOROUGH, NH	SWENSON, PAMELA G	MEREDITH	MEREDITH	3/14/2015
NICKERSON, ASHLEY E	MOULTONBOROUGH, NH	POULIOT, DAVID S	MOULTONBOROUGH, NH	MOULTONBOROUGH	5/30/2015
DAVIS JR, RONALD M	MOULTONBOROUGH, NH	MCNEAR, LAURIE E	MOULTONBOROUGH, NH	BARTLETT	7/9/2015
MCDONALD, ALICIA N	MOULTONBOROUGH, NH	LAFFERRIERE, STEVEN P	MOULTONBOROUGH, NH	FRANKLIN	7/15/2015
WEST III, HERBERT E	MOULTONBOROUGH, NH	GREGORY, PATRICIA I	MOULTONBOROUGH, NH	MOULTONBOROUGH	9/12/2015
BAKER, DANIEL K	MOULTONBOROUGH, NH	SCHULTZ, MALLORY L	WAYNESBORO, VA	HOLDERNESS	9/18/2015
STERITI, FELICIA A	MOULTONBOROUGH, NH	SMITH, CHRISTOPHER W	MOULTONBOROUGH, NH	SANBORNTON	9/19/2015
HUTCHINS, STEVEN A	MOULTONBOROUGH, NH	WOODAMAN, ALISON S	MOULTONBOROUGH, NH	MOULTONBOROUGH	9/19/2015
RICHARDSON, LISA J	MOULTONBOROUGH, NH	MCINTIRE, CONSTANCE E	MOULTONBOROUGH, NH	MOULTONBOROUGH	10/6/2015
FREDA, TODD J	MOULTONBOROUGH, NH	DUGGAN, NANCY E	MOULTONBOROUGH, NH	WEBSTER	10/9/2015

NON RESIDENT MARRIAGES

Person A's Name and Residence	Residence	Person B's Name and Residence	Residence	Place of Marriage	Date of Marriage
TOUHEY, BRIAN M	WEST NEWTON, MA	CUSACK, COLLEEN S	MELROSE, MA	ALBANY	5/20/2015
GIBSON, LAURA M	MELVIN VILLAGE, NH	DELARIMAN, JARED B	MELVIN VILLAGE, NH	TUFTONBORO	7/20/2015
JOHNSON, ALEX B	LOUISVILLE, KY	SCAMPOLI, TARYN L	LOUISVILLE, KY	LACONIA	7/25/2015
STEWART, ZACHARY J	TOMBALL, TX	CHIARELLO, ASHLEY R	TOMBALL, TX	MOULTONBOROUGH	8/8/2015
HARKINS, LINDSAY R	CHICAGO, IL	RAIDBARD, MATTHEW H	CHICAGO, IL	MOULTONBOROUGH	8/12/2015
TOCCO, NICOLE A	DURHAM, NC	CARDWELL, NICOLAS R	DURHAM, NC	MOULTONBOROUGH	8/13/2015
SHOPE, ERIN	ROCHESTER, NY	CREIGH, PETER D	ROCHESTER, NY	MEREDITH	8/14/2015
EARLE, DERRY E	WASHINGTON, DC	GARRY, COREY R	WASHINGTON, DC	MOULTONBOROUGH	8/22/2015
KOCHAKJI, JENNA R	WAKEFIELD, RI	GUARRIELLO, KEVIN K	WAKEFIELD, RI	MOULTONBOROUGH	8/23/2015
BONES, JULIAN R	GORHAM, ME	RICHARDSON, JAMIELEE E	GORHAM, ME	MOULTONBOROUGH	9/12/2015
HANLON, RYAN P	PEMBROKE, MA	PALLADINO, KENNETH J JR.	PEMBROKE, MA	MOULTONBOROUGH	10/11/2015

The above is entered into the town report of the applicant, therefore ot all marriages will be in this report.

Respectfully submitted,
Barbara E. Wakefield, NHCTC Certified Town Clerk

Town of Moultonborough, NH
Resident Deaths
January 1, 2015 - December 31, 2015

Decedent's Name	Death Date	Death Place	Father's Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union
AMES, JEAN	1/16/2015	LACONIA	MAHEUX, OLIVER	JACQUES, VIRGINIA
AUSTIN, BARBARA	3/4/2015	MEREDITH	BROWN, HARRY	HOLLIS, MAY
HEINRICH, ELIZABETH	3/5/2015	MOULTONBOROUGH	FITZPATRICK, WILLIAM	ATKIN, ELIZABETH
FORD, KATHRYN	3/13/2015	MEREDITH	MCGANN, EDWARD	HILL, FRANCES
PUTNAM, PATRICIA	3/19/2015	MOULTONBOROUGH	CAVANAUGH, JAMES	WELCH, MARY
CONNELL, MARIE	4/5/2015	WOLFEBORO	SCHMIDT, ANTHONY	WOOG, ELIZABETH
MANSUR, RICHARD	5/2/2015	MEREDITH	MANSUR, RICHARD	BEAM, ELIZABETH
PEASE, GARY	5/13/2015	MOULTONBOROUGH	PEASE, GUY	COOK, MARJORIE
LEAVITT, GEORGE	5/22/2015	LACONIA	LEAVITT, RALPH	BERT, VIRGINIA
BRIGHAM, LEATRICE	6/2/2015	MEREDITH	FLETCHER, WILLIAM	BRICK, MARION
LUNDARI JR, JOSEPH	6/4/2015	MOULTONBOROUGH	LUNDARI SR, JOSEPH	RHODENIZER, DORIS
CUMINGS, WALDO	6/19/2015	MOULTONBOROUGH	CUMINGS, WALDO	PARKINSON, JOSEPHINE
NICOL, RAYMOND	6/24/2015	MOULTONBOROUGH	NICOL, WILFRID	ROY, AURORE
RICHARDSON, CHESTER	6/29/2015	MOULTONBOROUGH	RICHARDSON, FRED	BEDARD, LILLIAN
SHERKANOWSKI, HELEN	7/24/2015	MOULTONBOROUGH	KNAPIK, DHERDORE	UNKNOWN, MARY
SHERRILL, FRANKLIN	7/26/2015	MEREDITH	SHERRILL, HENRY	HARRIS, BARBARA
ERICSON, MYRTLE	8/4/2015	WEST STEWARTSTOWN	OLSEN, OLAF	MALMA, MASINA
PARO JR, EDMUND	8/16/2015	MERRIMACK	PARO SR, EDMUND	PELLRIN, FLORA
LUDWIG, DEBORAH	8/23/2015	WOLFEBORO	PAGE, NORMAN	THOMAS, EDITH
BAILEY, ROBERT	8/26/2015	MOULTONBOROUGH	BAILEY SR, CHARLES	PARRY, EVA
COMSTOCK, FLORENCE	8/27/2015	MOULTONBOROUGH	JOLIN, WILLIAM	ORMSBEE, DOROTHY
BEAN, MILDRED	8/31/2015	LACONIA	JOHNSON, FRED	ANDERSON, HILMA
POISSON, ROBERT	8/31/2015	MEREDITH	POISSON, LOUIS	BEAUPRE, ROSEANNA
DOWNING, LESLIE	9/24/2015	LACONIA	DOWNING, RICHARD	WRIGHT, RUTH
LYON, WILLIAM	9/25/2015	LACONIA	LYON, HERBERT	ROBBINS, AMANDA
RASMUSSEN, ELEANOR	9/29/2015	LACONIA	RASMUSSEN, RASMUS	JENSEN, NICOLINA

Town of Moultonborough, NH
Resident Deaths
January 1, 2015 - December 31, 2015

Decedent's Name	Death Date	Death Place	Father's Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union
GOLDEN, JOHNNY	10/5/2015	MOULTONBOROUGH	GOLDEN, HENRY	UNKNOWN, MARTHA
OLIVER, SHIRLEY	10/11/2015	MOULTONBOROUGH	WALKER, DONALD	DUCHARME, MARY
BRYANT, HELEN	10/12/2015	LACONIA	NELSON, JACOB	WAKEFIELD, LANORA
CAMERON, HUGH	10/30/2015	MANCHESTER	CAMERON, ALBERT	MACK, LILLIAN
WIGGIN, ALLEN	11/7/2015	LEBANON	WIGGIN, JOHN	DENNY, MARY
BAKER, DOLORES	11/18/2015	OSSIPEE	LOWENSTEIN, PHILIP	MILLER, HILDA
HOLOPAINEN, ROBERT	11/25/2015	LEBANON	HOLOPAINEN, WAINO	HANDY, FRANCISKA
DUPONT, DENYS	12/8/2015	MOULTONBOROUGH	DUPONT, EDWARD	PHLIBOTTE, DORA
VINZI, ROCCO	12/23/2015	MOULTONBOROUGH	VINZI, DOMINIC	DITARANTO, ANNA

I hereby certify that the above return is correct to the best of my knowledge and belief.
These records are generated through the State of New Hampshire and forwarded to the resident's town at the time of death.

Respectfully submitted,
Barbara E Wakefield, NCTC Certified Town Clerk

Town of Moultonborough Hours of Operation

Administration Office Hours	Monday - Friday	7:30 am - 4:00 pm
Town Clerk Office Hours	Monday - Friday	9:00 am - 12:00 pm 1:00 pm - 4:00 pm
Tax Collector Office Hours	Monday - Friday	9:00 am - 4:00 pm
Transfer Station Facility Hours	Sunday Mon., Tue., Fri. & Sat. Closed Wed., Thurs. & most legal Holidays	1:00 pm - 5:00 pm 8:30 am - 5:00 pm
Library Hours	Monday - Thursday Friday Saturday	10:00 am - 8:00 pm 10:00 am - 5:00 pm 10:00 am - 2:00 pm

Scheduled Public Meetings

Selectmen's Business Sessions	1 st , 2 nd & 3 rd Thursday	7:00 pm
Planning Board Meetings	2 nd & 4 th Wednesday	7:00 pm
Zoning Board of Adjustment	1 st & 3 rd Wednesday	7:00 pm
Conservation Commission	1 st Monday	7:00 pm

Notes

Notes

PUBLIC NOTICE

Town of Moultonborough, New Hampshire

Restoration of Involuntarily Merged Lots

NOTICE IS HEREBY GIVEN: Pursuant to New Hampshire Revised Statutes Annotated 674:39-aa Restoration of Involuntary Merged Lots.

Pursuant to Section VI of this statute, Town residents and property owners are hereby notified: *“Lots or parcels that were involuntarily merged prior to September 18, 2010 by a city, town, county, village district, or any other municipality, shall at the request of the owner, be restored to their pre-merger status and all zoning and tax maps shall be updated to identify the pre-merger boundaries of said lots or parcels as recorded at the appropriate registry of deeds, provided:*

- a. The request is submitted to the governing body (Board of Selectmen) prior to December 31, 2016; and*
- b. No owner in the chain of title voluntarily merged his or her lots...”*

The complete text of this statute is available for inspection at the following locations:

1. Moultonborough Public Library at the Reference Desk; and
2. Moultonborough Town Hall at the Office of Development Services;

Interested parties are invited to contact the Office of Development Services in person at Moultonborough Town Hall, 6 Holland Street, Moultonborough, NH 03254, by telephone at 1.603.476.2347, or email at bwoodruff@moultonboroughnh.gov relative to the process for filing an application for restoring property lines to their pre-merger status under this statute.

DATE OF POSTING (Town Hall and Public Library): December 16, 2011

POSTING TO REMAIN THROUGH TO DECEMBER 31, 2016

This notice shall be published in each of the town's annual reports for the years 2011 to 2015.



TOWN OF MOULTONBOROUGH

PHONE NUMBERS

TOWN HALL

Administration	476-2347
Town Administrator	476-2347
Town Assessor	476-2347
Town Clerk	476-2347
Tax Collector	476-2347
Office of Development Svc.	476-2347
Code & Health Department	476-2347
Human Services	476-2347
Library	476-8895
Recreation Department	476-8868
Public Works – Road Agent	253-7445
Visiting Nurses	279-6611
Transfer Station.....	476-8800

EMERGENCY 911

Police	476-2400, 476-2305
Fire Station (burn permits).....	476-5658
Sheriff's Department	1-800-552-8960
State Police – Troop E	323-8112
Senior Meals Program	476-5110
Poison Information Center	643-4000
Lake Patrol	293-2037
Lakes Region General Hospital (Laconia)	524-3211
Huggins Hospital (Wolfeboro).....	569-2150

Selectmen's Meetings

1ST, 2ND & 3RD Thursday (Business) at 7 P.M.; 4TH Thursday (Workshop) at 4 P.M.
Meeting Room at Town Hall

Town Hall Hours

Monday-Friday 7:30 A.M. – 4 P.M.

Town Clerk's Office Hours

Monday-Friday 9 A.M. – 12 P.M. & 1 P.M. – 4 P.M.

Tax Collector's Office Hours

Monday-Friday 9 A.M. – 4 P.M.

Zoning Board & Planning Board Meetings

Zoning Board 1ST & 3RD Wed. at 7:00 P.M., Planning Board 2ND & 4TH Wed. at 7:00 P.M.
Meeting Room at Town Hall

Conservation Commission

1ST Monday of every month at 7 P.M.
Meeting Room at Town Hall

Transfer Station Hours

Sunday 1 P.M. – 5 P.M.; Mon., Tues., Fri., Sat. 8:30 A.M. – 5 P.M.
Closed: Wednesdays, Thursdays & Holidays

Library Hours

Mon.-Thurs. 10 A.M. – 8 P.M.; Fri. 10 A.M. – 5 P.M.; Sat. 10 A.M. – 2 P.M.

Town Web Address

<http://www.moultonboroughnh.gov>

